

SACRAMENTO-YOLO  
MOSQUITO & VECTOR  
CONTROL DISTRICT

NOVEMBER 19, 2019

BOARD OF TRUSTEES  
REGULAR MEETING

BOARD PACKET

10:00 A.M.

8631 Bond Road  
Elk Grove, CA 95624



**SACRAMENTO/YOLO MOSQUITO  
& VECTOR CONTROL DISTRICT  
BOARD OF TRUSTEES REGULAR MEETING**

8631 Bond Road  
Elk Grove, CA 95624

**AGENDA  
November 19, 2019  
10:00 AM**

*In compliance with the Americans with Disability Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District office at (916) 685-1022 or (916) 685-5464 (fax). Requests must be made as early as possible, and at least one-full business day before the start of the meeting. Documents and materials relating to an open session agenda item that are provided to the SYMVCD Board less than 72 hours prior to a regular meeting will be available for public inspection and copying at 8631 Bond Road, Elk Grove, Ca 95624. The documents will also be available on the agency's website at [www.fightthebite.net](http://www.fightthebite.net).*

**CALL TO ORDER:**

- **Roll Call**
- **Pledge of Allegiance**

**1. Items for Approval by General Consent:**

- a. **Minutes of the October 15, 2019 Board of Trustees Meeting**
- b. **Expenditures for October 2019**
- c. **2019 District Annual Operating Plan Pursuant to Section 8 of the MOU between the USFWS and SYMVCD**
- d. **Board Consideration of Resolution Honoring John Fendick for His Years of Service**
- e. **Board Consideration of Resolution Honoring Lisa FitzGerald for Her Years of Service**
- f. **Board Review and Consideration for Rebate Program with Central Life Sciences**

**2. Opportunity for Public Comment**

*This item is reserved for members of the public who wish to speak on items not on the agenda*

**3. Board Review and Discussion of the 2018-2019 District Audit**

**4. Reports to the Board**

- a. **Manager's Report**
- b. **Reports from District Departments**
  - **Lab/Surveillance**
  - **Ecological Management**

- **Biological Control**
- **Larval and Adult Control**
- **Public Outreach**

5. **Board Review and Consideration of Roofing Contractors to Repair Buildings in Woodland and Elk Grove**
6. **Board Review and Consideration of Trailer Purchase to House the District's Library**
7. **Board/Staff General Discussion**
8. **Adjournment**



# **Sacramento-Yolo Mosquito and Vector Control District**

## **November 19, 2019 Board Meeting**

### **1. Items for Approval by General Consent:**

- a. Minutes of the October 15, 2019 Board of Trustees Meeting;
- b. Expenditures for October 2019;
- c. 2019 District Annual Operating Plan Pursuant to Section 8 of the MOU between the USFWS and SYMVCD;
- d. Board Consideration of Resolution Honoring John Fendick for His Years of Service;
- e. Board Consideration of Resolution Honoring Lisa FitzGerald for Her Years of Service;
- f. Board Consideration for Rebate Program with Central Life Sciences.

### **Recommendation:**

**Approve the Items by General Consent**

**MINUTES OF THE OCTOBER 15, 2019  
MEETING OF THE BOARD OF TRUSTEES OF THE  
SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT**

PLACE: 8631 Bond Road, Elk Grove, CA 95624

TIME: 10:00 a.m.

**TRUSTEES PRESENT:**

Raymond LaTorre	President	Sacramento
Jayna Karpinski-Costa	Vice President	Citrus Heights
Craig Burnett	Secretary	Folsom
Christopher Barker		Davis
Raul DeAnda		West Sacramento
Sean Denny		Woodland
Bruce Eldridge		Yolo County
Gar House		Winters
Robert McGarvey		Rancho Cordova
Rosemarie Moore		Isleton

**TRUSTEES ABSENT:**

Lyndon Hawkins	Elk Grove
Susan Maggy	Sacramento County
Vacant	Galt

**LEGAL COUNSEL:**

Jennifer Buckman

**STAFF PRESENT:**

Gary Goodman	Manager
Samer Elkashef	Assistant Manager
Janna McLeod	Administrative Manager
Marcia Reed	Laboratory Director
Marty Scholl	Ecological Management Supervisor
Steve Ramos	Program Coordinator
Tony Hedley	Fisheries Supervisor
Luz Robles	Public Information Officer

**CALL TO ORDER**

The meeting was called to order at 10:00 a.m. by President Raymond LaTorre.

**Roll Call**

Trustees Lyndon Hawkins and Susan Maggy were absent; however, a quorum was present. Trustee McGarvey arrived to the meeting at 10:03am.

**Pledge of Allegiance**

*All phones and electronic devices are requested to be silenced during the meeting.*

## **1. ITEMS FOR APPROVAL BY GENERAL CONSENT**

On a motion by Trustee Burnett seconded by Trustee Denny, the Board voted to approve General Consent Items a. through c. The motion passed by the following vote: Ayes: 9, Noes: 0, Absent: 3

- a. Minutes of the September 17, 2019 Board of Trustees Meeting;
- b. Expenditures for September 2019;
- c. Board Authorization to Grant a Leave of Absence for District Employee Pursuant to Section 6.05 (b) of the District Personnel Manual.

## **2. OPPORTUNITY FOR PUBLIC COMMENT**

*This item is reserved for members of the public who wish to speak on items not on the agenda.*

Felix Huerta, Jr. representative with the Local Operating Engineers No. 3 requested to speak to the Board. He discussed Union activities including the Settlement Agreement of an Unfair Labor Practice Charge the Union had filed regarding the Safety Manual. A copy of the Settlement was provided to the Board and it is available upon request at the District office. Mr. Huerta spoke about the meet and confer process related to the changing and/or establishment of new work rules and requested the Board direct staff to meet and confer prior to creating any new work rule.

## **3. REPORTS TO THE BOARD**

### **a. Manager's Report:**

The District's West Nile season is almost over. We typically only see a few positives throughout October and then will cease testing operations over the winter. Staff is following the Mosquito Borne Disease Management Plan to help respond to the remaining positive locations. We are continuing to address the invasive species in Citrus Heights and plan surveillance and treatments accordingly. The MVCAC sponsored AB 320, the CalSurv Gateway bill, was signed by the Governor on October 2nd. The next step for the association will be to try and secure long term funding. The District received a letter from the Yolo County Department of Financial Services. The dissolution of the redevelopment agencies and the subsequent modifying of tax payments created new disbursements to the remaining entities. The letter highlights that Yolo County may have miscalculated the base and that the District may have received more money than we should have. They are investigating the specific impact and their plan to remedy the situation. The District auditors have completed the full audit and will present their findings to the Board at the November meeting. The District is working with our benefit broker, Alliant, on open enrollment prices.

**b. Reports from District Departments:** Written reports were provided in the Board packet from each department. Department supervisors gave an oral presentation and were available to answer any questions.

**Lab/Surveillance:** Laboratory Director, Marcia Reed discussed department activities including mosquito abundance, EVS surveillance, studies and collaborations. Marcia reviewed surveillance activities associated with *Aedes aegypti* that have been detected in Citrus Heights. She went over the detection sites, trap sites, and abundance numbers after inspections and treatments. BG Sentinel traps are being deployed with permanent trap sites being selected for monitoring throughout the winter. Staff continues to review the process for the potential use of the Sterile Insect Technique (SIT) that was discussed at last month's meeting.

**Ecological Management:** Ecological Management Supervisor, Marty Scholl discussed department activities including Stormwater/Drainages, Wetland Program, Pool and Aedes Access Enforcement Program, and the UAS Program. Now that staff and the District have obtained all necessary licensing and permits, we can perform our own treatments using our drone. The first granular application with the District's UAS was performed on 29 acres over a flooded pasture in Hood, CA. Staff will continue to work through application software challenges, battery charging solutions, and re-filling techniques. Marty also discussed the application for a blanket warrant to allow the District to inspect properties where owners have not granted staff access to inspect. If approved, staff will have the assistance of city code enforcement officers to force inspection of properties within the areas that *Aedes aegypti* have been detected.

**Biological Control:** Fisheries Supervisor, Tony Hedley discussed department activities including fish plants and usage, the ongoing pond dye study, crayfish control challenges, solar aerators and dissolved oxygen levels, and regular maintenance tasks. Wetlands including duck clubs are flooding up and technicians are stocking these areas with mosquitofish. During an average season, over two thousand acres of wetlands and duck clubs will be stocked with approximately one quarter pound per acre. Wetlands flood up slowly and the fish make a good inexpensive alternative to using pesticides since they will move through the fields with the water as it spreads helping to control the mosquito larvae.

**Larval and Adult Control:** Program Coordinator, Steve Ramos reported on department activity including rice acreage, abundance and WNV responses, and trial work. Rice field applications have decreased as the farmers begin draining fields to begin harvesting them. Wild rice and duck clubs are flooding up and treatments will continue on these fields as necessary. Steve was one of a few staff members to visit another District with *Aedes aegypti* detections to see and compare how they are addressing the surveillance and control challenges associated with this invasive species. In the areas where *Aedes* has been detected crews are continuing to perform door to door inspections as well as early morning larvicide and adulticide treatments.

**Public Outreach:** Public Information Officer, Luz Robles reported on department activities including Invasive Mosquitoes Public Outreach, Advertising Campaign, Events, Social Media, Presentations and Repellent and Materials Distribution. Since the initial detection of *Aedes aegypti*, outreach efforts in the areas it's been found in within Citrus Heights and now Antelope have been increased. Door hangers with facts about the mosquitoes and appropriate prevention measures are left at each inspection. An invasive mosquito brochure with similar information is also being distributed to residents and community groups that technicians come into contact with in the field. The advertising campaign has come to an end and is being evaluated and discussed with the help of our consultant. Staff attended two large community events and school presentations are being scheduled for upcoming months to promote the 2020 Fight the Bite contest.

#### **4. BOARD/STAFF REPORTS AND REQUESTS**

The Audit Report and Financial statements will be presented at the November meeting.

Staff is working on obtaining quotes for roof work and repairs.

Staff is making arrangements for both the MVCAC and AMCA conferences

The Fall Quarterly meeting is being held at the end of the month in Visalia

Most seasonals left at the end of September with a few working into mid-October. Recruitment for next season and to fill the full-time vacancies created by the recent retirements of two technicians will take place sometime after the new year.

**5. ADJOURNMENT**

The meeting adjourned at 11:13 am.

\* \* \* \* \*

I certify that the above minutes substantially reflect the general business and actions taken by the Board of Trustees at the October 15, 2019 meeting.

---

Gary Goodman, Manager

Approved as written and/or corrected by the Board of Trustees at the November 19, 2019 meeting.

---

Craig Burnett, Board Secretary

**October 2019 Check Register**  
**Activity From: 10/1/2019 to 10/31/2019**  
**Sacramento Yolo MVCD (SYC)**

Check Number	Check Date	Vendor Number	Name	Check
<b>Bank Code:</b> U US Bank				
053226	10/4/2019	0000199	Farm Air Flying Service	54,809.58
053227	10/4/2019	0000504	US Bank	24,577.34
053228	10/10/2019	0000006	Adapco Inc	57,529.71
053229	10/10/2019	0000014	Alhambra & Sierra Springs	536.75
053230	10/10/2019	0000018	ANDKO Building Maintenance Inc.	2,777.94
053231	10/10/2019	0000034	AutoZone Inc	844.20
053232	10/10/2019	0000039	Batteries Plus	3,180.75
053233	10/10/2019	0001024	Bonneville International	10,420.00
053234	10/10/2019	0000073	CA Dept of Public Health	420.00
053235	10/10/2019	0000091	Capital Public Radio Inc	1,675.00
053236	10/10/2019	0001019	Cintas Corporation	2,300.82
053237	10/10/2019	0000117	City of Woodland	564.42
053238	10/10/2019	0000119	Clarke Mosquito Control Products Inc	54,206.79
053239	10/10/2019	0000121	Clear Channel Outdoor	13,790.00
053240	10/10/2019	0000126	Complete Welders Supply Inc	1,830.26
053241	10/10/2019	0000128	Consolidated Communications	2,562.17
053242	10/10/2019	0000140	Crossings TV	3,752.39
053243	10/10/2019	0000168	Dignity Health Med Fdtn-Sacramento	90.00
053244	10/10/2019	0000186	Elk Grove Water District	588.64
053245	10/10/2019	0000192	Entercom Sacramento	20,502.00
053246	10/10/2019	0000193	Entravision Communications Corporation	6,735.00
053247	10/10/2019	0000198	Factory Motor Parts Co	27.28
053248	10/10/2019	0001233	Grow West	56.45
053249	10/10/2019	0000240	Hunt & Sons Inc	10,151.81
053250	10/10/2019	0000242	iHeart Media	10,275.00
053251	10/10/2019	0000273	KCSO Telemundo of Northern CA	1,925.00
053252	10/10/2019	0000277	Kimball Midwest	1,087.18
053253	10/10/2019	0000280	KXTV News 10	10,750.00
053254	10/10/2019	0000285	Lazer Broadcasting Corporation	4,100.00
053255	10/10/2019	0000293	Life Technologies Corporation	8,560.59
053256	10/10/2019	0000306	Maita Chevrolet	255.84
053257	10/10/2019	0000308	Mann Urrutia Nelson CPAs & Assoc LLP	14,500.00
053258	10/10/2019	0000557	Martin Electric	3,020.53
053259	10/10/2019	0000320	Mettler Toledo Rainin LLC	848.41
053260	10/10/2019	0000356	OReilly Automotive Stores Inc	149.22
053261	10/10/2019	0000367	PG & E	152.41
053262	10/10/2019	0000388	Republic Services #922	91.53
053263	10/10/2019	0001012	Riebes Auto Parts	19.77
053264	10/10/2019	0001465	Sacramento Control Systems, Inc.	664.50
053265	10/10/2019	0000424	Safe Side Security	384.00
053266	10/10/2019	0000451	SMUD	4,618.46
053267	10/10/2019	0000454	Spark Creative Design	2,403.27

053268	10/10/2019	0000937	Staples Business Advantage	405.96
053269	10/10/2019	0000461	Stericycle Inc	77.20
053270	10/10/2019	0000462	Sterling May Co	30.62
053271	10/10/2019	0000475	Target Specialty Products	18,900.00
053272	10/10/2019	0000505	US Bank Equipment Finance	102.36
053273	10/10/2019	0000518	Vector Disease Control International	50,000.00
053274	10/10/2019	0000522	Verizon Wireless	2,655.31
053275	10/10/2019	0001453	Via Media Cable	1,489.00
053276	10/10/2019	0000525	Vortex Industries Inc	2,561.00
053277	10/10/2019	0000529	Waste Management	162.08
053278	10/11/2019	0001234	T-Mobile	572.96
053279	10/16/2019	0000083	CA Department of Tax and Fee	2,150.00
053280	10/16/2019	0000141	CSAC Excess Insurance Authority	497.76
053281	10/16/2019	0000267	Kaiser Foundation Health Plan	23,166.40
053282	10/16/2019	0000267	Kaiser Foundation Health Plan	1,447.90
053283	10/16/2019	0000267	Kaiser Foundation Health Plan	2,895.80
053284	10/16/2019	0000267	Kaiser Foundation Health Plan	18,636.27
053285	10/16/2019	0000957	Sutter Health Plus	8,031.36
053286	10/16/2019	0000531	Western Health Advantage	5,834.95
053287	10/16/2019	0000531	Western Health Advantage	2,929.50
053288	10/23/2019	0000015	All Star Glass	317.79
053289	10/23/2019	0000038	Bartkiewicz Kronick & Shanahan	2,239.50
053290	10/23/2019	0001011	Buckmaster Office Solutions	114.08
053291	10/23/2019	0000082	CA Special Districts Association	7,615.00
053292	10/23/2019	0000119	Clarke Mosquito Control Products Inc	87,399.26
053293	10/23/2019	0000124	Comcast Spotlight	5,759.25
053294	10/23/2019	0000126	Complete Welders Supply Inc	1,289.25
053295	10/23/2019	0000202	Ferrellgas	21.00
053296	10/23/2019	0000958	GreatAmerica Financial Services	372.82
053297	10/23/2019	0001233	Grow West	436.70
053298	10/23/2019	0000240	Hunt & Sons Inc	7,401.24
053299	10/23/2019	0000250	Jack Nadel International	6,521.44
053300	10/23/2019	0000279	KMAX TV	5,600.00
053301	10/23/2019	0000497	Magnegas Welding Supply - West	84.75
053302	10/23/2019	0000306	Maita Chevrolet	348.87
053303	10/23/2019	0000367	PG & E	793.31
053304	10/23/2019	0001270	Rubicon Global, LLC	192.56
053305	10/23/2019	0000401	Sac Co Dept. of Finance Secured Tax Unit	100.00
053306	10/23/2019	0000413	Sacramento County Utilities	960.54
053307	10/23/2019	0000427	Safety Kleen Corp	313.32
053308	10/23/2019	0000502	Univar Inc	42,666.40
053309	10/23/2019	0000505	US Bank Equipment Finance	102.36
053310	10/23/2019	0000534	Wiley Price & Radulovich	2,146.00
053311	10/25/2019	0001031	Brewtime Repair	95.00
053312	10/25/2019	0000549	Robert Fowler	370.27
053313	10/31/2019	0000043	Benefit Coordinators Corporation	3,265.70
053314	10/31/2019	0000084	CA State Disbursement Unit	350.00
053315	10/31/2019	0000339	Nationwide Retirement Solutions	1,300.00
053316	10/31/2019	0000339	Nationwide Retirement Solutions	3,475.00
053317	10/31/2019	0001035	Operating Engineers Local Union No. 3	1,197.00
053318	10/31/2019	0000373	Preferred Benefit Ins Administrators	8,510.60
W00109	10/31/2019	0000176	EDD	16,157.43

W00110	10/31/2019	0000561	United States Treasury	59,270.37
W00111	10/31/2019	0000087	CalPERS Financial Reporting & Accounting	78,280.62
W00112	10/31/2019	0000086	CalPERS 457 Plan	19,635.90
<b>Bank U Total:</b>				<u>844,984.77</u>
<b>Report Total:</b>				<u><u>844,984.77</u></u>

I hereby authorize the use of my signature plate on  
the above-listed warrants, 053226-053318, and EFTs W00109-W00112

---

Signature

Date

Raymond LaTorre, President of the Board



S.Y.M.V.C.D  
FY 2019-2020 Budget Update  
October 2019

Account #	Account Description	4 Months Ended October 31, 2019	FY 19-20 Annual Budget	Unused
4000	REVENUE	\$ -	\$ -	\$ -
5000	SALARIES/BENEFITS/WC	\$ 3,830,094.84	\$ 8,579,233.79	\$ 4,749,138.95
5200	OPERATIONAL	\$ 3,514,018.95	\$ 6,190,059.00	\$ 2,676,040.05
5210	LIABILITY INSURANCE	\$ 140,854.00	\$ 150,854.00	\$ 10,000.00
5250	AUDITING/FISCAL	\$ 14,500.00	\$ 17,750.00	\$ 3,250.00
5270	COMMUNICATIONS	\$ 22,987.02	\$ 79,500.00	\$ 56,512.98
5310	PUBLIC INFORMATION	\$ 128,755.19	\$ 465,500.00	\$ 336,744.81
5340	STRUCTURE & GROUNDS	\$ 23,246.19	\$ 65,000.00	\$ 41,753.81
5370	MEMBER/TRAINING	\$ 43,124.50	\$ 113,000.00	\$ 69,875.50
5390	DISTRICT OFFICE EXPENSES	\$ 2,632.90	\$ 15,000.00	\$ 12,367.10
5430	PROFESSIONAL SERVICES	\$ 34,365.12	\$ 198,250.00	\$ 163,884.88
5440	MATERIALS & SUPPLIES	\$ 3,143.52	\$ 10,000.00	\$ 6,856.48
5450	RENTS & LEASES	\$ 3,295.93	\$ 11,550.00	\$ 8,254.07
5470	SAFETY PROGRAM	\$ 600.00	\$ 5,000.00	\$ 4,400.00
5480	UTILITIES	\$ 30,607.51	\$ 110,000.00	\$ 79,392.49
6120	AIRCRAFT SERVICES	\$ 357,477.91	\$ 945,500.00	\$ 588,022.09
6140	ECOLOGICAL MANAGEMENT	\$ 2,812.30	\$ 15,200.00	\$ 12,387.70
6160	MICROBIAL	\$ 924,493.95	\$ 1,500,000.00	\$ 575,506.05
6170	BIORATIONALS	\$ 826,111.64	\$ 950,000.00	\$ 123,888.36
6180	INSECTICIDES	\$ 728,047.35	\$ 1,000,000.00	\$ 271,952.65
6220	FISHERIES	\$ 5,620.95	\$ 27,000.00	\$ 21,379.05
6280	GEOGRAPHIC INFO SYSTEMS	\$ 3,293.49	\$ 7,125.00	\$ 3,831.51
6320	INFORMATION TECHNOLOGY	\$ 13,595.16	\$ 48,200.00	\$ 34,604.84
6350	CONTROL OPERATIONS	\$ 7,409.88	\$ 32,430.00	\$ 25,020.12
6370	SHOP	\$ 36,034.91	\$ 88,000.00	\$ 51,965.09
6420	LAB SERVICES	\$ 85,223.45	\$ 163,200.00	\$ 77,976.55
6450	GAS & PETROLEUM	\$ 75,786.08	\$ 172,000.00	\$ 96,213.92
7000	CAPITAL ACCOUNTS	\$ -	\$ 573,049.00	\$ 573,049.00
7011/1510	Capital Outlay/Construction In Progress	\$ -	\$ 136,049.00	\$ 136,049.00
7030	Research Fund	\$ -	\$ 50,000.00	\$ 50,000.00
7035	Building Improvement	\$ -	\$ 387,000.00	\$ 387,000.00
	<b>TOTALS</b>			
	Salaries/Benefits	\$ 3,830,094.84	\$ 8,579,233.79	\$ 4,749,138.95
	Operational	\$ 3,514,018.95	\$ 6,190,059.00	\$ 2,676,040.05
	Capital Accounts	\$ -	\$ 573,049.00	\$ 573,049.00
	<b>Total Budget</b>	<b>\$ 7,344,113.79</b>	<b>\$ 15,342,341.79</b>	<b>\$ 7,998,228.00</b>

**SYC Balance Sheet**  
**As of 10/31/2019**

**Sacramento Yolo MVCD (SYC)**

**Assets**

**Current Assets**

Cash in Bank-FSA	23,986.37	
Cash with LAIF	4,985,265.30	
Petty Cash	600.00	
US Bank	(1,442,793.49)	
Accounts Receivable	106,606.54	
Assigned - Cash With VCJPA	1,520,371.00	
Inventory	933,041.51	
<b>Total Current Assets:</b>		6,127,077.23

**Fixed Assets**

LAND, BLDG., IMPROVEMENT	1,175,092.88	
EQUIPMENT	4,280,678.04	
BOND ROAD	5,061,395.00	
WOODLAND FACILITY	708,574.00	
ACCUMULATED DEPRECIATION	(6,650,388.20)	
<b>Total Fixed Assets:</b>		4,575,351.72

**Other Assets**

Deferred Outflows of Resources	7,419,528.00	
Deferred Outflows of Resources-GASB 75	427,109.00	
<b>Total Other Assets:</b>		7,846,637.00
<b>Total Assets:</b>		18,549,065.95

**Liabilities**

**Current Liabilities**

Accounts Payable	48,996.71	
Voluntary TL & AD&D	(643.93)	
Voluntary STD	(459.92)	
FSA Deductions	83,769.70	
P.E.R.S. Deductions	(1.04)	
Safety Program	(1,530.00)	
Accumulated Vacation	417,766.45	
<b>Total Current Liabilities:</b>		547,897.97

**Long-Term Liabilities**

Net Pension Liability	13,470,191.00	
Net OPEB Liability	1,151,973.00	
Deferred Inflow of Resources	1,197,703.00	
Deferred Inflow of Resources-GASB 75	101,685.00	
<b>Total Long-Term Liabilities:</b>		15,921,552.00
<b>Total Liabilities:</b>		16,469,449.97

**Equity**

INVESTMENT IN FIX ASSETS	4,575,351.96	
RESERVED CASH ( INS.)	1,520,371.00	
Committed-Capital Outlay	700,000.00	
Unassigned - Dry Financing	6,000,000.00	
Retained Earnings-Current Year	(6,997,902.90)	
GENERAL FUND	(5,718,204.08)	
Committed - Vector/Disease Response	2,000,000.00	
<b>Total Equity:</b>		2,079,615.98
<b>Total Liabilities &amp; Equity:</b>		18,549,065.95

SACRAMENTO-YOLO  
**MOSQUITO  
& VECTOR  
CONTROL**  
DISTRICT

**MAILING ADDRESS**

**SACRAMENTO COUNTY**  
8631 BOND ROAD  
ELK GROVE, CA 95624

**1.800.429.1022**  
**FIGHTtheBITE.net**

**Gary Goodman, MANAGER**

**2019 BOARD OF TRUSTEES**

**RAYMOND LATORRE**  
PRESIDENT, SACRAMENTO

**JAYNA KARPINSKI-COSTA**  
VICE PRESIDENT, CITRUS HEIGHTS

**CRAIG BURNETT**  
FOLSOM

**CHRISTOPHER BARKER**  
DAVIS

**RAUL DEANDA**  
WEST SACRAMENTO

**SEAN DENNY**  
WOODLAND

**BRUCE ELDRIDGE**  
YOLO COUNTY

GALT

**LYNDON HAWKINS**  
ELK GROVE

**GAR HOUSE**  
WINTERS

**SUSAN MAGGY**  
SACRAMENTO COUNTY

**ROBERT J. MCGARVEY**  
RANCHO CORDOVA

**ROSEMARIE MOORE**  
ISLETON

Mr. Bart McDermott  
Stone Lakes National Wildlife Refuge  
U.S. Fish and Wildlife Service  
1624 Hood Franklin Road  
Elk Grove, CA 95758

November 19, 2019

Dear Mr. McDermott,

I am providing an anticipated annual operating plan for monitoring and control of mosquitoes over the calendar year 2020 on lands managed by the Service on the Refuge, pursuant to Section 8 of the Memorandum of Understanding (“MOU”) between the Service and the Sacramento-Yolo Mosquito and Vector Control District (“District”).

Access Requirements

The District will require access to all areas of Refuge land to ensure comprehensive and integrated mosquito control. The District will continue to work with you and your staff to identify areas of concern to avoid negatively affecting sensitive resources.

Monitoring Programs

Following the District’s Mosquito and Mosquito-borne Disease Management Plan (“Plan”)\*, the monitoring programs will consist of larval sampling, use of adult traps, such as light, BG Sentinel, Encephalitis virus surveillance (“EVS”), Gravid, and other adult traps as well as leg counts, chicken sera testing, and dead bird monitoring. Using these methods will enable us to quantify mosquito prevalence in and around the Refuge, as well as identify when virus activity, particularly West Nile virus (“WNV”) is present. In addition, we ask for your help and support to monitor any unusual bird die-offs that may occur on the refuge. As WNV is firmly established in the Sacramento Valley, your help and assistance in identifying any such bird die-offs may help provide an early warning system to address the mosquitoes responsible.

### Genus and Species Thresholds

The District currently uses the larval density of 0.1 mosquito larva per 350ml dipper of water to initiate a larval control response. This threshold reduces nuisance levels of adult mosquitoes and has historically prevented the transmission of disease to the surrounding public. Adult mosquito thresholds are generally determined through historical levels of adult mosquitoes in the area. The District has established a standard goal of keeping *Culex tarsalis* female mosquitoes below threshold levels of 10 per light trap night or 100 per carbon dioxide baited trap per night when virus has not been detected. When virus activity is detected these thresholds are reduced according to the District's Plan. When adult mosquitoes meet or exceed these established thresholds it may be necessary to implement an adulticiding program to reduce adult mosquitoes to acceptable levels.

Adult mosquitoes of the non-invasive genus *Aedes* are generally determined by landing (leg) counts and adult light trap counts. Landing count thresholds are generally reached when two or more non-invasive *Aedes* species land on an individual during a one-minute time interval. The District has a zero tolerance threshold for any detected invasive *Aedes aegypti* larval or adult mosquitoes, and may initiate additional surveillance if detected in nearby residential areas.

The District has created and sent monthly activity reports detailing all treatments made on Service lands during the 2019 season. We will continue to submit monthly activity reports and will be happy to provide any additional information upon your request.

### Physical, Cultural, Biological, and Chemical Control

The District uses an Integrated Pest Management ("IPM") approach when controlling mosquitoes or other vectors. We plant mosquito fish in appropriate bodies of water that may be a source of mosquito development to augment our biological control program. Our Ecological Management Department will continue to provide advice and assistance with implementation of Mosquito Reduction Best Management Practices ("BMPs"). In those areas where physical control or biological control cannot be performed, we use chemical control products designed for mosquitoes. The agents available for the District to use are listed as follows:

#### Larval Control Products (singular or in combination)

*Bacillus thuringiensis israelensis* (Bti)-All formulations

*Bacillus sphaericus*-All formulations

Methoprene -All formulations

Spinosad-All formulations

### Adult Control Products

Pyrethroids –All liquid formulations

Pyrethrins –All liquid formulations

Naled -All liquid formulations

A list of individual product labels will be provided before the start of the mosquito season for the Refuge to submit individual Pesticide Use Proposals (“PUPs”).

We want to avoid using chemical products to control mosquitoes, relying instead on good water and vegetation management techniques to minimize effective larval development and prevent adult emergence. The District, drawing on previous work by the Central Valley Joint Venture Working Group, has compiled a list of potential Mosquito Reduction BMPs for a variety of land uses including managed wetlands. Our Ecological Management Department will continue to work to evaluate and assess the efficacy of these BMPs on the Refuge so that mosquito populations can continue to be reduced by physical and cultural practices. Continued communication and coordination will ensure the use of products that minimize impacts on important resources. Our first choice of materials will continue to be larvicides, with a particular focus on Bacillus based products and other insect growth regulators. The District will communicate with Refuge management staff when Spinosad-based products must be utilized. The District will review the Refuge’s annual management plans including BMP implementation and flooding schedules with your staff at the beginning of the mosquito season.

### UAS (Drone) Operations

The District will be utilizing UAS units to provide aerial imagery, analysis and localized treatments to improve District operations. Any UAS use over Refuge lands will be pre-authorized and approved by Refuge Management and will only be used aiding in mosquito control operations or ground decisions.

### Timing of Mosquito Control Measures

All applications of mosquito control products are governed by the label, and to some degree meteorological conditions. While we cannot determine the exact time or day when mosquitoes reach levels that warrant control measures, we are determined to maintain the level of communication we have enjoyed with you and your staff to minimize impacts from either of our operations to the public. As you know, communication efforts will need to be maintained at a high level as the Service managed land for wetland-type habitat. Informing us prior to flooding or irrigation events minimizes the potential for conflict. We will continue to inform you when control activities involving adulticiding or the use of an airplane or UAS are necessary. This type of open communication will enhance the operations, coordination, and effectiveness of both our agencies.

We will continue to work with you and your staff to minimize disturbance on the 457 acre Lewis Property between the dates of October 15 through February 15. The District should be able to work with the Service to limit disturbance during the time-frame mentioned; however, if we experience above-average temperatures, excessive mosquito counts that emanate from this area, and/or the presence of WNV in or around the site, the District may need to extend mosquito surveillance and control measures into these timeframes. We will coordinate in advance with Refuge staff to minimize any potential impact we may have.

The District will also work with your staff to minimize disturbances around all wetland areas between the dates of September 1<sup>st</sup> and April 1<sup>st</sup> when Sandhill Cranes are typically present on the property. The District will avoid these areas before 9am and will notify your staff if any District operations need to access the wetland areas before this time.

Please contact me if you require additional information at 685-1022 ext.2059.

Sincerely,

Gary Goodman  
District Manager

\*See District website for additional details and document downloads at [www.FightTheBite](http://www.FightTheBite)

**Resolution No. 11-19-19**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
SACRAMENTO-YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
HONORING *JOHN FENDICK*  
FOR HIS 31 YEARS OF SERVICE**

**WHEREAS**, on this nineteenth day of November, two thousand nineteen, **JOHN FENDICK** is honored for his thirty-one years of service with the Sacramento-Yolo Mosquito and Vector Control District; and

**WHEREAS, JOHN FENDICK** started his career with the District in March of 1988 working as a Fish Technician in the fisheries department; and

**WHEREAS, JOHN FENDICK** continued his career with the District as a full-time Mosquito Control Technician in November of 1989; and

**WHEREAS, JOHN FENDICK** was known and respected by coworkers for his dedication and work ethic; He was on the forefront of the 2005 West Nile virus outbreak helping to develop some of the control strategies that we continue to use today;

**WHEREAS, JOHN FENDICK** has decided to retire after thirty one years of service with the District.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Sacramento-Yolo Mosquito and Vector Control District expresses congratulations and sincere gratitude to **JOHN FENDICK** for 31 years of service with the Sacramento-Yolo Mosquito and Vector Control District and wishes him continued success in his future endeavors.

**PASSED AND ADOPTED** by the Board of Trustees of the Sacramento-Yolo Mosquito and Vector Control District on the 19th day of November 2019 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: \_\_\_\_\_  
Raymond LaTorre, Board President

**Resolution No. 11-19-19A**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
SACRAMENTO-YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
HONORING *LISA FITZGERALD*  
FOR HER 29 YEARS OF SERVICE**

**WHEREAS**, on this nineteenth day of November, two thousand nineteen, **LISA FITZGERALD** is honored for her twenty-nine years of service with the Sacramento-Yolo Mosquito and Vector Control District; and

**WHEREAS, LISA FITZGERALD** started her career with the District in March of 1990 working as a Seasonal Control Operator; and

**WHEREAS, LISA FITZGERALD** continued her career with the District as a full-time Mosquito Control Technician in November of 1990; and

**WHEREAS, LISA FITZGERALD** was instrumental in the evolution of the District Unmaintained Swimming Pool program and dedicated a lot of her time by serving for many years as a member of the District Safety Committee;

**WHEREAS, LISA FITZGERALD** has decided to retire after twenty nine years of service with the District.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Trustees of the Sacramento-Yolo Mosquito and Vector Control District expresses congratulations and sincere gratitude to **LISA FITZGERALD** for 29 years of service with the Sacramento-Yolo Mosquito and Vector Control District and wishes her continued success in her future endeavors.

**PASSED AND ADOPTED** by the Board of Trustees of the Sacramento-Yolo Mosquito and Vector Control District on the 19th day of November 2019 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

By: \_\_\_\_\_  
Raymond LaTorre, Board President



# **Sacramento-Yolo Mosquito and Vector Control District**

## **November 19, 2019 Board Meeting**

### **1f. Board Review and Consideration for Central Life Science Rebate Program**

#### **Staff Report:**

The District has had a long history using Central Life Sciences products (CLS). CLS is the manufacturer for many of the methoprene and adulticide products the District uses every year. The current rebate structure that the District has had with CLS is ending in 2019 after 5 years. District staff has negotiated a new rebate structure with CLS that would run from 2020 to 2022 calendar years (see attached). The proposed rebate structure would allow the District to save approximately \$100,000 annually on all CLS product purchases.

#### **Recommendation:**

**Authorize the Manager to sign a letter of acceptance of the 3 year rebate program with Central Life Sciences.**



## Sacramento Yolo MVCD & Central Life Sciences Product Supply Incentive

### ***Program Terms & Qualifications***

1. Term of agreement - 3 calendar years (2020 – 2022)
2. Annual minimum total purchases established below are required to receive rebates.
3. When annual minimum purchase levels are reached – SAC YOLO qualifies for rebates stated below in addition to all other discount/rebate programs offered by Central Life Sciences. 2020 price for Altosid, Zenivex and Duplex-G will be provided on price lists effective 1/1/2020. Purchases of Fourstar, Pyronyl, Perm-X or other qualified and/or newly developed products from Central Life Sciences will be honored and covered under this agreement at lowest distributor bid price.
4. All purchases from authorized Central Life Science Agent/Distributors will be at published list/quote price. All rebates will be settled with reimbursement direct from Central Life Sciences at the end of each calendar year.

#### **BASE annual minimum purchase levels**

2020	\$600,000
2021	\$630,000
2022	\$660,000

#### **Annual % rebate qualification**

5%
5%
5%

When annual calendar year purchases reach stated BASE minimum level – all purchases qualify for annual 5% rebate payable in either check or free product.

#### **Additional bonus savings can be earned when actual annual purchase totals exceed minimum level**

	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>Growth Rebate %</u></b>
1.	\$660,000	\$690,000	\$720,000	5%
2.	\$720,000	\$750,000	\$780,000	10%
3.	\$780,000	\$810,000	\$840,000	15%
4.	\$840,000	\$870,000	\$900,000	20%
5.	\$900,000	\$930,000	\$960,000	25%

- Bonus rebates will be based on the total annual purchase amount less BASE minimum goal stated above for each calendar year.
- Bonus rebates are realized when total purchases reach stated bonus level (1, 2, 3, 4 or 5) in a given calendar year and corresponding growth rebate % for that level will be applied to all sales (incremental to BASE) in that given calendar year. Bonus rebate incentive can also be settled in either check or free product.

\* Note: All purchases under this agreement ALSO qualify for ALL CLEAR and any other incentive Program offered by Central Life Sciences.

Sac Yolo MVCD Signature

Date

Central Life Sciences Signature

Date

-----

-----

-----

-----

# **Sacramento-Yolo Mosquito and Vector Control District**

## **November 19, 2019 Board Meeting**

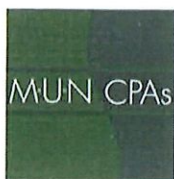
### **3. Board Review and Discussion of the 2018-2019 District Audit**

#### **Staff Report:**

Please find enclosed the 2018-2019 District Audit. A representative from Mann, Urrutia, Nelson CPAs and Associates LLP will be available to answer any questions the Board may have.

#### **Recommendation:**

**Staff recommends acceptance of the report.**



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

November 6, 2019

To the Board of Trustees and Management

Sacramento-Yolo Mosquito & Vector Control District  
8631 Bond Road  
Elk Grove, California 95624

We have audited the financial statements of the governmental activities and the major fund of Sacramento-Yolo Mosquito & Vector Control District (the District) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 10, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were depreciation, and the liabilities related to other post-employment benefits (OPEB) and the net pension liability. Management's estimate of depreciation is based on the District's capitalization policy. Management's estimates for the OPEB and net pension liabilities are based on actuarial valuations. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 6, 2019.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to management's discussion and analysis; the schedule of the District's proportionate share of the net pension liability; the schedule of contributions to the defined benefit pension plan; the schedule of changes in the District's Net OPEB liability and related ratios; and the schedule of contributions to the OPEB plan, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

*Mann, Urrutia, Nelson CPAs*

Mann, Urrutia, Nelson CPAs & Associates LLP



SACRAMENTO-YOLO  
MOSQUITO  
& VECTOR  
CONTROL  
DISTRICT

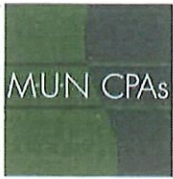


Annual Financial Statements and  
Independent Auditor's Report  
For the Year Ended  
June 30, 2019

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2019**

TABLE OF CONTENTS

	<u>Page</u>
<b>Independent Auditor's Report</b>	1 - 2
<b>Management's Discussion and Analysis</b>	3 - 11
<b>Financial Statements:</b>	
Statement of Net Position	12
Statement of Activities	13
Balance Sheet - Governmental Fund	14
Statement of Revenues, Expenditures, and Change in Fund Balance - Governmental Fund	15
Reconciliation of the Statement of Revenues, Expenditures and Change in Fund Balance to the Statement of Activities	16
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual	17
Notes to the Basic Financial Statements	18 - 37
<b>Required Supplementary Information:</b>	
Schedule of the District's Proportionate Share of the Net Pension Liability	38
Schedule of Contributions to the Cost Sharing Defined Benefit Pension Plan	39
Schedule of Changes in the District's Net Other Post-Employment Benefit (OPEB) Liability and Related Ratios	40
Schedule of Contributions to the OPEB Plan	41
<b>Other Reports:</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees  
Sacramento - Yolo Mosquito and Vector Control District  
Elk Grove, California

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and major fund of the Sacramento - Yolo Mosquito and Vector Control District (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinion**

In our opinion, the financial statements referred to above and the respective budgetary comparison for the General Fund present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District, as of June 30, 2019 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 - 11, schedules related to the District's net pension liability on pages 38 - 39, and the schedules related to the District's net other post employment benefits liability on pages 40 - 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Mann, Winitia, Nelson CPA's*

Sacramento, California  
November 6, 2019

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

The following Management's Discussion and Analysis (MD&A) of the Sacramento-Yolo Mosquito and Vector Control District's (the "District") activities and financial performance provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2019.

Following this MD&A are the basic financial statements of the District together with the notes are essential to a full understanding of the data contained in the financial statements.

**DISTRICT ACTIVITIES HIGHLIGHTS**

The District is headquartered in South Sacramento County on Bond Road. District facilities also include a Yolo County service office in Woodland, California. The District has provided mosquito and vector control for Sacramento and Yolo counties since it was established in 1946. The Board of Trustees consists of 13 trustees which are appointed by the each of the two counties and the incorporated cities served by the District. The General Manager coordinates and oversees the activities of the District and supervises over 75 Board authorized positions who work together in the public interest.

Mosquitoes that can carry encephalitis, malaria, West Nile virus and canine heartworm are prevalent throughout the District. Yellow jacket infestation outbreaks can occur seasonally and become a public health threat and severe nuisance to the public and domestic animals. Ticks are sampled and analyzed for abundance and the presence of tick borne diseases such as Lyme's disease, babesia, or ehrlichiosis.

Mosquito and vector control activities include the principles of Integrated Pest Management ("IPM"). These principles include public education regarding mosquitoes and other vectors, surveillance of vector populations through trapping and monitoring, physical control, larval mosquito control, adult mosquito control, and applied research. These activities are generally conducted throughout the year, with the highest level of activity occurring between the months of April and October when insect abundance and activity tends to be at their peaks.

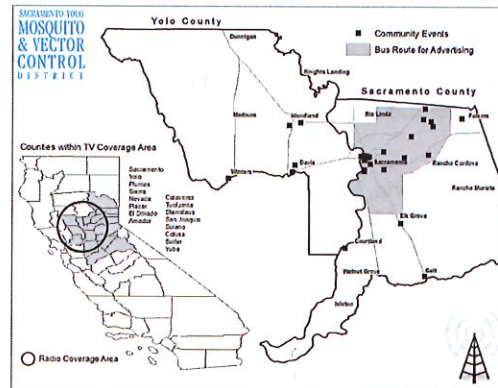
The District received \$15,425,777 in revenues for fiscal year 2018-2019, an increase of \$1,119,194 from fiscal year 2017-2018. Expenditures increased by \$800,134 from the previous fiscal year. The increase in revenues is consistent with the continued stabilization of the housing market and the increase in expenditures is mainly due to an increase in the required CalPERS benefit payments and an increase in pesticide purchases.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Public Education

The public information and education department strives to promote awareness of mosquitoes and diseases transmitted by mosquitoes through an aggressive advertising campaign utilizing a variety of elements including television ads, radio spots, online advertising and outdoor messages on bus ads. Main messages include the importance of draining stagnant water to eliminate mosquito breeding sources and personal protection through the use of an effective mosquito repellent when spending time outdoors. Education and outreach efforts include school and community presentations, reaching out to local elected officials and participation in a variety of community events to disseminate prevention messages.



Ecological Management

Three full-time employees work with local, state, and federal resource agencies as well as private landowners to develop strategies that reduce mosquito development through ecological management. In addition, this department administratively prepares abatement orders to private land owners that fail to address mosquitoes on property they own. While a minor portion of the operating budget is directed to this department, the annual goals are to facilitate changes in land management that is anticipated to ultimately reduce mosquito development overall and reduce costs in other categories.



Before

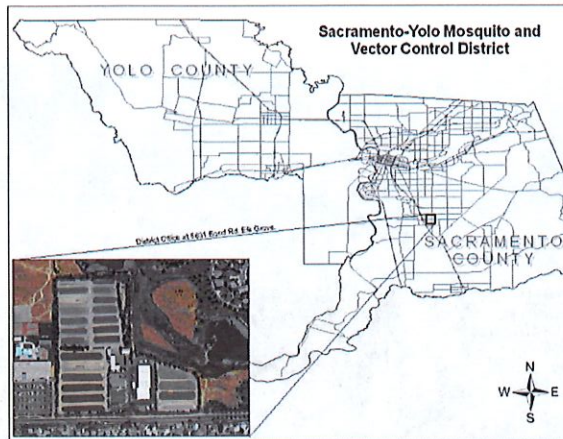


After

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Biological Control

Three full-time employees, supplemented with seasonal employees, culture and maintain mosquito fish at the District facility in Elk Grove. Twenty-three ponds produce approximately 4,000 pounds of fish annually that are stocked in permanent and semipermanent bodies of water that produce, or have the potential to produce, immature mosquitoes. Sites include irrigated agriculture, permanent and semipermanent wetlands, and recently unmaintained swimming pools that have been stocked with mosquito fish.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Larval Mosquito Surveillance and Control

Thirty-six full time and numerous seasonal employees conduct surveillance of aquatic sites to determine larval abundance and take corrective measures. When biological or ecological measures are not feasible, the use of microbial larvicides and insect growth regulators are used to reduce immature mosquito populations. Typical sites include irrigated agriculture, wetlands, storm drains, and backyard swimming pools. Over 160,000 treatments are annually made at these locations.







**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

Contract, Professional Services and Support Systems

This category includes items such as the aerial applicators used to spray the larvicides and adulticides, legal services, training and conference attendance, utilities and fuel, grounds and maintenance, and other support systems.

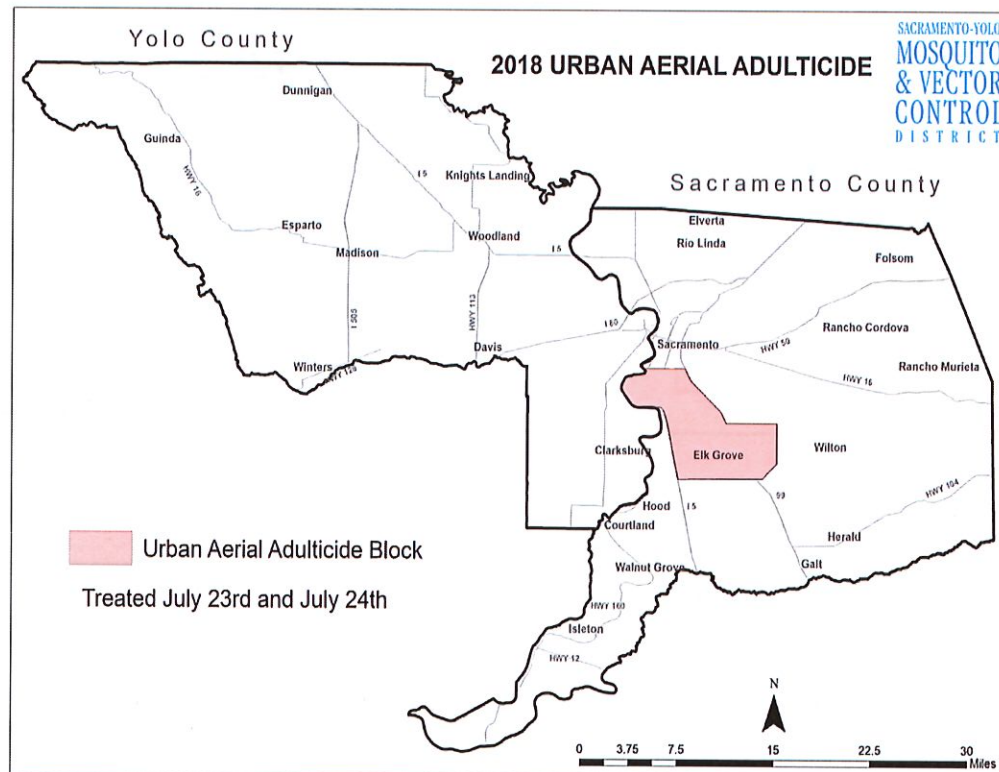
Other Post Retirement Benefits

The District implemented GASB 75 which resulted in a net other post retirement benefits (OPEB) liability for the fiscal year 2018-2019. See Notes 7 and for more detail.

Significant Events

West Nile virus ("WNV") continues to be the primary mosquito borne disease in California. This virus is carried by mosquitoes and remains a significant threat to the public health of residents within the District. In fiscal year 2018-2019, the District continued to see increased WNV activity in areas of Sacramento and Yolo Counties resulting in the need to treat various areas of the District for adult mosquitoes.

The District contracted with Vector Disease Control Incorporated (VDCI) for aerial adult mosquito control measures in both urban and rural areas of the district. VDCI stationed an airplane in Sacramento to be available whenever the need arose to treat for adult mosquitoes and combat WNV. The urban applications for this fiscal year were made on July 23 and 24 over the parts of the cities of Sacramento and Elk Grove in Sacramento County as highlighted by the figure below. Numerous rural applications were also made by VDCI during the mosquito season.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

**FINANCIAL POSITION SUMMARY**

The District has designed a financial accounting system to record its financial activities, provide budgetary control and analysis, and report its financial position and results of operations. A condensed summary of the District's financial statements is shown below:

Condensed Summary of Assets, Liabilities and Net Position:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
<b>Assets</b>			
Current and other assets	\$ 13,232,380	\$ 15,321,747	\$ (2,089,367)
Capital assets, net	<u>4,575,352</u>	<u>4,872,904</u>	<u>(297,552)</u>
<b>Total Assets</b>	<u>17,807,732</u>	<u>20,194,651</u>	<u>(2,386,919)</u>
<b>Deferred outflows of resources</b>	<u>7,846,637</u>	<u>4,137,655</u>	<u>3,708,982</u>
<b>Liabilities</b>			
Current and other liabilities	475,881	490,959	(15,078)
Long-term liabilities	<u>14,801,579</u>	<u>14,799,581</u>	<u>1,998</u>
<b>Total Liabilities</b>	<u>15,277,460</u>	<u>15,290,540</u>	<u>(13,080)</u>
<b>Deferred inflows of resources</b>	<u>1,299,388</u>	<u>972,649</u>	<u>326,739</u>
<b>Net Position</b>			
Invested in capital assets	4,575,352	4,872,904	(297,552)
Unrestricted net position	<u>4,502,169</u>	<u>3,196,213</u>	<u>1,305,956</u>
<b>Total Net Position</b>	<u>\$ 9,077,521</u>	<u>\$ 8,069,117</u>	<u>\$ 1,008,404</u>

The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$9,077,521 at June 30, 2019, an increase of \$1,008,404 from June 30, 2018. This increase in net position can be attributed to a higher revenue receipt than expected. Capital assets decreased \$297,552 in 2019 mainly due to depreciation of \$402,602 offset by purchase of various projects and equipment.

Current and other assets include cash and short-term investments that are used to pay expenses and liabilities, make capital investments and provide working capital for the District. The District receives its revenues when property taxes are paid and remitted from the counties. Property taxes are due in semiannual installments and are generally paid in November, December, May and June of each year. Cash and investment levels are generally highest in December and June. These cash and investment balances carry the District's cash requirements for the next six months when virtually no cash revenues are received. Cash levels are lowest in October and April. The District has no debt financing.

Condensed Summary of Revenues and Expenses per the government-wide statements:

	<u>2019</u>	<u>2018</u>	<u>Change</u>
<b>Revenues</b>	\$ 15,425,777	\$ 14,306,583	\$ 1,119,194
<b>Expenses</b>	<u>14,417,373</u>	<u>13,617,239</u>	<u>800,134</u>
<b>Excess (deficiency) of revenues over expenses</b>	<u>\$ 1,008,404</u>	<u>\$ 689,344</u>	<u>\$ 319,060</u>



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

**FINANCIAL OPERATIONS HIGHLIGHTS FOR FISCAL 2018-2019**

- Revenues increased by \$1,119,194. This is due to the turnaround of the housing market from the past few years and the increase in home values.
- Operating expenses increased 6% from \$13,617,239 to \$14,417,373. The increase in expenditures is mainly due to an additional \$4M payment for PERS retirement and a significant increase in pesticide purchases needed for the mosquito season. Other categories fluctuate based on the specific need at the time and the increase in general pricing from year to year.
- The District has continued to recognize the potential for revenue and expenditure volatility resulting from legislative measures, current economic reality and the potential for emerging mosquitoes and mosquito borne diseases.

**ANALYSIS OF SIGNIFICANT BUDGET-TO-ACTUAL VARIATIONS PER THE FUND FINANCIAL STATEMENTS**

	<u>Actual</u>	<u>June 30, 2019 Budget</u>	<u>Variance</u>
Revenues	\$ 15,444,432	\$ 14,071,933	\$ 1,372,499
Expenditures	<u>17,510,205</u>	<u>13,903,886</u>	<u>3,606,319</u>
Net increase (decrease)	<u>\$ (2,065,773)</u>	<u>\$ 168,047</u>	<u>\$ 4,978,818</u>

The District prepares an annual budget and measures actual results versus budget amounts on a monthly and annual basis. The budget is prepared by management and approved by the Board of Trustees. During fiscal year 2018-2019 revenues exceeded budget by \$1,372,499. Property values have appeared to stabilize, and most analysts expect to see an increase in property values and sales which were reflected in the past few years. Revenue assumptions continue to be based on property tax revenues received from the previous year and anticipated growth forecasts. Counties determine the assessed valuations for the property tax rolls and the amount actually received is generally different than the budgeted amount due to changes in assessments and collections that occur during the year, as well as changes in the housing market as earlier described.

Operating expenses of the District are budgeted based on historical amounts and anticipated needs and events expected to occur during the fiscal year. With the arrival of West Nile virus, anticipating areas of outbreaks and determining appropriate responses can be difficult. In addition, the volatility of the state and local economic measures make forecasting of both revenues and expenditures challenging.

The District relies on local government programs for support services. For example, both Sacramento and Yolo county(s) have implemented restructuring of staffing that have a direct impact on District functions. The District has not received timely financial statements from Yolo County due to employee changes and restructuring, resulting in the District missing investment report deadlines. Revenue forecasting, expenditures in health care and retirement benefits, and coordination with local services will remain a challenge as the District is dependent on information from national, state and local sources.

**FINANCIAL STATEMENTS**

The District's financial statements are prepared on an accrual basis in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board. The District is structured as a single governmental fund. Revenues are recognized when they become measurable and available. Expenses are recognized when incurred. Capital assets are capitalized and depreciated.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019**

**DESCRIPTION OF SIGNIFICANT CAPITAL ASSET ACTIVITIES**

The District prepares a capital budget each year to plan for the orderly replenishment of equipment and facilities. Capital investments are usually financed internally from operations. During fiscal 2019, the District made capital investment purchases totaling \$181,851.

**DESCRIPTION OF CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS**

West Nile Virus continues to be a significant mosquito borne disease in the District and now that it is endemic the extent of virus activity will be unknown from year to year. The Board of Trustees has committed funds to respond as appropriate to WNV and other diseases. The District will continue to respond to local outbreaks within the District boundaries as necessary. Invasive mosquitoes have been recently found within our District boundaries and will require additional resources to address. We anticipate that as the housing construction continues, that we will have a need for more staff to address the needs of the residents appropriately.

**USING THIS AUDIT REPORT**

This annual financial report consists of two parts – management's discussion and analysis (this section), and the basic financial statements. The financial statements also include Notes to the Financial Statements that further explain some of the information in the financial statements and provide additional data regarding the Agency's operations.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Manager at 8631 Bond Road, Elk Grove, California 95624.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

	<b>Governmental Activities</b>
<b><u>ASSETS</u></b>	
Cash and investments (Note 2)	\$ 10,128,721
Cash with fiscal agent (Note 2, Note 9)	1,520,371
Accounts receivable	616,876
Interest receivable	33,370
Inventory	933,042
Capital assets, net of accumulated depreciation (Note 3)	<u>4,575,352</u>
<b>Total Assets</b>	<b><u>17,807,732</u></b>
Deferred outflows of resources	
Related to net other post employment benefits (OPEB) liability (Note 7)	427,109
Related to net pension liability (Note 6)	<u>7,419,528</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>7,846,637</u></b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b><u>\$ 25,654,369</u></b>
<b><u>LIABILITIES</u></b>	
Accounts payable and other accrued liabilities	\$ 237,530
Compensated absences (Note 4):	
Due within one year	238,351
Due in more than one year	179,415
Net other post employment benefits (OPEB) liability (Note 7)	
Due in more than one year	1,151,973
Net pension liability (Note 6)	
Due in more than one year	<u>13,470,191</u>
<b>Total Liabilities</b>	<b><u>15,277,460</u></b>
Deferred inflows of resources	
Related to net other post employment benefits (OPEB) liability (Note 7)	101,685
Related to net pension liability (Note 6)	<u>1,197,703</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>1,299,388</u></b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b><u>16,576,848</u></b>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	4,575,352
Unrestricted	<u>4,502,169</u>
<b>Total Net Position</b>	<b><u>9,077,521</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b><u>\$ 25,654,369</u></b>

See accompanying notes to the basic financial statements.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

		Program Revenues		Net (Expense)
				Revenue and
				Change in Net
				Position
	Expenses	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b><u>Governmental Activities</u></b>				
General Government	\$ 14,417,373	\$ 60,885	\$ -	\$ (14,356,488)
Total Governmental Activities	\$ 14,417,373	\$ 60,885	\$ -	(14,356,488)

General Revenues:

Taxes	14,818,470
Interest	283,388
Rents and leases	30,249
Sale of capital assets	28,920
Other revenue	203,865
Total General Revenues	15,364,892
Change in Net Position	1,008,404
Net Position - July 1, 2018	8,069,117
Net Position - June 30, 2019	\$ 9,077,521

See accompanying notes to the basic financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**JUNE 30, 2019**

	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash and investments	\$ 10,128,721
Cash with fiscal agent	1,520,371
Accounts receivable	616,876
Interest receivable	33,370
Inventory	<u>933,042</u>
Total Assets	<u>13,232,380</u>
<b><u>LIABILITIES</u></b>	
Accounts payable and other accrued liabilities	<u>237,530</u>
Total Liabilities	<u>237,530</u>
<b><u>FUND BALANCE</u></b>	
Non-spendable	
Inventory	933,042
Committed	
Disease response	2,000,000
Capital outlay	700,000
Assigned	
Cash with fiscal agent	1,520,371
Unassigned	<u>7,841,437</u>
Total Fund Balance	<u>12,994,850</u>

*Amounts reported for governmental activities in the Statement of Net Position are different because:*

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund, net of accumulated depreciation of \$6,650,388.	4,575,352
Other long-term assets used in governmental activities are not financial resources and therefore not reported in the funds.	
Deferred outflows related to changes in net OPEB liability	427,109
Pension contributions made subsequent to the measurement date	5,240,124
Deferred outflows related to changes in the net pension liability	2,179,404
Long term liabilities and related deferred items are not due and payable in the current period and therefore are not reported in the fund.	
Deferred inflows related to changes in the net pension liability	(1,197,703)
Net pension liability	(13,470,191)
Deferred inflows related to changes in net OPEB liability	(101,685)
Net OPEB liability	(1,151,973)
Compensated absences	<u>(417,766)</u>
Net position of governmental activities	<u>\$ 9,077,521</u>

See accompanying notes to the basic financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<u>General Fund</u>
<b><u>REVENUES</u></b>	
Property taxes	\$ 13,921,516
Interest	283,388
Other tax revenue	896,954
Other revenues	<u>342,574</u>
Total Revenues	<u>15,444,432</u>
<b><u>EXPENDITURES</u></b>	
Aircraft services	865,212
Auditing / fiscal	17,750
Capital outlay	181,851
Communications	73,534
Control operations	29,334
District office expenses	14,845
Ecological management	11,812
Fisheries	23,842
Gas and petroleum	137,558
Geographic information systems	7,467
Information technology	37,371
Insecticides	933,975
Insect growth regulator	799,434
Laboratory services	152,631
Liability insurance	132,199
Materials and supplies	9,464
Member / training	91,028
Microbial	1,200,536
Professional services	185,113
Public information	402,602
Research	50,000
Rents and leases	11,355
Safety program	2,392
Salaries and benefits	11,876,787
Structure and grounds	69,795
Utilities	92,250
Vehicle parts and labor	<u>100,068</u>
Total Expenditures	<u>17,510,205</u>
Change in Fund Balance	(2,065,773)
Fund Balance - July 1, 2018	<u>15,060,623</u>
Fund Balance - June 30, 2019	<u>\$ 12,994,850</u>

See accompanying notes to the basic financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE**  
**IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Reconciliation of the change in fund balance - governmental fund to the change in net position of governmental activities:

Change in fund balance - governmental fund	\$ (2,065,773)
The governmental fund reports capital outlays as expenditures while governmental activities report depreciation as expense to allocate those expenditures over the life of the assets:	
Capital asset purchases capitalized	181,851
Depreciation expense	(460,748)
Gain or loss from disposal of capital assets - in the governmental fund, the entire proceeds are recorded as revenue, but only the resulting gain or loss is recorded in the government wide statements net of the disposed assets book value.	(18,655)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental fund:	
Compensated absences	(1,802)
Changes in the net pension liability and related deferrals	3,428,729
Other post employment benefits and related deferrals	<u>(55,198)</u>
Change in net position of governmental activities	\$ <u>1,008,404</u>

See accompanying notes to the basic financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	Budget			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
<b>REVENUE</b>				
Total Revenue	\$ 14,071,933	\$ 14,071,933	\$ 15,444,432	\$ 1,372,499
<b>EXPENDITURES</b>				
Aircraft services	809,297	809,297	865,212	(55,915)
Auditing / fiscal	15,500	15,500	17,750	(2,250)
Capital outlay	364,000	364,000	181,851	182,149
Communications	79,500	79,500	73,534	5,966
Control operations	28,710	28,710	29,334	(624)
District office expenses	15,000	15,000	14,845	155
Ecological management	17,600	17,600	11,812	5,788
Fisheries	24,990	24,990	23,842	1,148
Gas and petroleum	143,500	143,500	137,558	5,942
Geographic information systems	6,925	6,925	7,467	(542)
Information technology	31,450	31,450	37,371	(5,921)
Insecticides	765,000	765,000	933,975	(168,975)
Insect growth regulator	902,620	902,620	799,434	103,186
Laboratory services	156,600	156,600	152,631	3,969
Liability insurance	136,922	136,922	132,199	4,723
Materials and supplies	10,000	10,000	9,464	536
Member / training	121,000	121,000	91,028	29,972
Microbial	1,336,000	1,336,000	1,200,536	135,464
Professional services	131,200	131,200	185,113	(53,913)
Public information	434,800	434,800	402,602	32,198
Research	50,000	50,000	50,000	-
Rents and leases	8,750	8,750	11,355	(2,605)
Safety program	5,000	5,000	2,392	2,608
Salaries and benefits	8,056,522	8,056,522	11,876,787	(3,820,265)
Structure and grounds	65,000	65,000	69,795	(4,795)
Utilities	100,000	100,000	92,250	7,750
Vehicle parts and labor	88,000	88,000	100,068	(12,068)
Total Expenditures	13,903,886	13,903,886	17,510,205	(3,606,319)
Excess (deficiency) of revenue over expenditures	\$ 168,047	\$ 168,047	(2,065,773)	\$ (2,233,820)
Fund balance - July 1, 2018			15,060,623	
Fund balance - June 30, 2019			\$ 12,994,850	

See accompanying notes to the basic financial statements.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Reporting Entity**

The Sacramento – Yolo Mosquito and Vector Control District (the District) was formed by joint resolution of the Boards of Supervisors of Sacramento and Yolo Counties on June 18, 1946. The purpose of the District is to provide protection to the people against mosquito-borne diseases and relief from serious pest nuisance. The power to govern is derived from the State Health and Safety Code, Chapter 5 of Division 3. The District is governed by a Board of Trustees, each appointed for a two or four-year term by one of the eleven incorporated City Councils or by two of the County Boards of Supervisors.

**B. Basis of Presentation**

The District's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These standards require that the financial statements described below be presented.

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the activities of the District's overall government. The District's net position is reported in three parts: net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities. Governmental activities generally are financed through taxes and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include grants and contributions that are restricted to meeting the operational needs of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's fund. The District's only governmental fund is the General Fund. The General Fund is the general operating fund of the District and is always classified as a major fund. It is used to account for all financial resources of the general government and is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditure/expenses.

**C. Measurement Focus and Basis of Accounting**

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. The modified accrual basis of accounting is used by the governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property taxes available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Those revenues susceptible to accrual are property taxes, special assessments, interest revenue or charges for services. Revenues consist mainly of property taxes, which are calculated by Sacramento and Yolo Counties. Tax levies are established in March of each year and are generally due in two installments in April and December of each year. Tax payments are remitted to the District by the respective county offices.

**D. Cash and Investments**

The District holds cash and investments with the Yolo County Treasury and State of California Local Agency Investment Fund (LAIF). Yolo County maintains a cash and investments pool and allocates interest to the various funds based upon the average monthly cash balances. Investments held at June 30, 2019 with original maturities greater than three months are stated at fair value. Fair value is estimated based on quoted market prices at year end.

**E. Accounts Receivable and interest receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Receivables are recorded in the financial statements net of any allowance for doubtful accounts if applicable. Major receivable balances for the governmental activities include revenue from other governments and interest.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as revenue from other governments and interest revenues since they are usually both measurable and available. Nonexchange transactions collectible but not available are recorded as deferred inflows of resources in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and other inflows of resources are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

**F. Inventory**

Inventory is valued at cost, which approximates market, using the first-in/first out (FIFO) method. The costs of governmental fund-type inventory are recorded as expenditures when consumed rather than purchased.

**G. Capital Assets**

In the government-wide financial statements, capital assets with a historical cost over \$1,000 are accounted for as capital assets. All capital assets are valued at historical cost, or an estimate of historical cost if actual cost is unavailable. Donated capital assets are valued at their estimated fair market value on the date received. Depreciation is computed for financial statement purposes using the straight-line method. The estimated useful lives for these depreciated assets are as follows:

Building and improvements	40 years
Vehicles, furniture, and equipment	5 to 7 years

**H. Compensated Absences**

Generally, earned vacation may be accumulated up to a maximum of 400 hours by all personnel. District employees do not receive compensation for accumulated sick leave upon termination of employment; however, accrued but unused sick leave at the time of termination shall be allowed as service time for purposes of PERS retirement benefits, so long as it is consistent with the applicable PERS contract and statutes. Accordingly, no sick leave has been accrued. The total estimated liability for vacation at June 30, 2019 was \$417,766.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Property Taxes**

Property tax revenue is recognized in the fiscal year for which the tax and assessment is levied. The counties of Yolo and Sacramento levy, bill, and collect property taxes and special assessments for the District. Under the counties' "teeter plans," the counties remit the entire amount levied and handle all delinquencies, retaining interest and penalties.

The term "unsecured" refers to taxes on personal property other than real estate, land, and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the District in the fiscal year they are assessed.

The counties of Yolo and Sacramento assess properties, bill for, collect, and distribute property taxes for the District per the following schedule:

	Secured	Unsecured
Valuation dates	March 1	March 1
Lien/levy dates	July 1	July 1
Due dates	50% on November 1 50% on February 1	July 1
Delinquent dates	December 10, April 10	August 31

**J. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**K. Other Post Employment Benefits**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and assets information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Measurement Period	July 1, 2017 - June 30, 2018

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Deferred Outflows/Inflows of Resources**

In addition to assets, the Statement of Net Position, or balance sheet, will sometimes report a section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category, related to pensions and other post-employment benefits which are described further in Notes 6 and 7.

In addition to liabilities, the Statement of Net Position, or balance sheet, will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category related to pensions and other post-employment benefits as described further in Notes 6 and 7.

**M. Equity Classifications**

Government-Wide Statements

Net position is the excess of all the District's assets and deferred outflows of resources over all of its liabilities and deferred inflows of resources, regardless of fund. Net position is divided into three categories. These categories apply only to net position, which is determined at the government-wide level, and are described below:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, constructions, or improvements of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "net investment in capital assets," or "restricted."

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Statements

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted - Amounts that are restricted for specific purposes when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, laws, or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- d. Assigned - Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed.
- e. Unassigned - Amounts representing the residual classification for the general fund.

Further detail about the District's fund balance classification is described in Note 5.

**N. Budgets and Budgetary Accounting**

The Board of Trustees approves a tentative budget no later than June 30 of each year, and adopts a final budget no later than August 30. From the effective date of the budget, the amounts stated therein as proposed expenditures become appropriations. The Board of Trustees may amend the budget by resolution during the fiscal year or make transfers from one object or purpose to another within the same budget unit.

A budget is adopted for the General Fund on a basis which materially conforms to accounting principles generally accepted in the United States of America.

Excess of Expenditures over Appropriations

For the year ended June 30, 2019, expenditures exceeded appropriations in the General Fund by \$3,606,319 primarily due to overages in insecticides. In addition, the District made an additional \$4,000,000 contribution to the pension liability that was not included in the budget. These over-expenditures were funded by available fund balance.

**O. Estimates and Assumptions**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts on revenues and expenses during the reporting period. Actual results could differ from those estimates.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**P. Implementation of Government Accounting Standards Board Statements**

Effective July 1, 2018, the District implemented the following accounting and financial reporting standards:

Government Accounting Standards Board Statement No. 83

In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. The primary object of this Statement is to establish criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable; the measurement of an ARO to be based on the best estimate of the current value of outlays expected to be incurred; and the current value of a government's AROs to be adjusted for the effects of general inflation or deflation at least annually. As the District does not have any asset retirement obligations, there was no impact to the District's financial statements in relation to this standard.

Government Accounting Standards Board Statement No. 88

In March 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. The objective of this statement is to clarify which liabilities governments should include in their note disclosures related to debt. GASB is requiring debt borrowings and direct placements to be presented separately because they may expose a government to risks that are different from, or in addition to, risks related to other types of debt. The new standard also requires the disclosure of additional essential debt-related information for all types of debt, including amounts of unused lines of credit and assets pledged as collateral for debt. Also required to be disclosed are terms specified in debt agreements related to: (1) significant events of default with finance-related consequences, (2) significant termination events with finance-related consequences, (3) significant subjective acceleration clauses. As the District does not have any debt, there was no impact to the District's financial statements in relation to this standard.

**Q. Future Government Accounting Standards Board Statements**

These statements are not effective until July 1, 2019 or later and may be applicable for the District. However, the District has not determined the effects, if any, on the financial statements.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Government Accounting Standards Board Statement No. 84

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Application of this statement is effective for the District's fiscal year ending June 30, 2020. The District has not determined what impact, if any, this pronouncement will have on the financial statements.

Government Accounting Standards Board Statement No. 87

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Application of this statement is effective for the District's fiscal year ending June 30, 2021. The District has not determined what impact, if any, this pronouncement will have on the financial statements.

Government Accounting Standards Board Statement No. 89

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. This statement requires interest costs incurred before the end of a construction period to be recorded as an expenditure in the applicable period. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2021.

Government Accounting Standards Board Statement No. 90

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests*. The purpose of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The new standard clarifies the differences between a majority equity interests reported as an investment and majority equity interest reported as a component unit of the governmental entity. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2020.

Government Accounting Standards Board Statement No. 91

In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The purpose of this statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The District has not determined what impact, if any, this pronouncement will have on the financial statements. Application of this statement is effective for the District's fiscal year ending June 30, 2022.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 2: CASH AND INVESTMENTS**

Cash and investments at June 30, 2019 were classified in the accompanying financial statements as follows:

Cash and Investments	\$ 10,128,721
Cash with Fiscal Agent	<u>1,520,371</u>
Total Cash and Investments	<u>\$ 11,649,092</u>

Cash and investments at June 30, 2019 consisted of the following:

Pooled Funds:	
Cash in County Treasury	\$ 535,232
LAIF	9,592,889
Cash with Fiscal Agent	1,520,371
Non-Pooled Deposits:	
Cash	<u>600</u>
Total Cash and Investments	<u>\$ 11,649,092</u>

Authorized Investments

Investments are selected based on safety, liquidity, and yield. The District's investment policy indicates that the District is authorized to invest in the following: the Yolo County Treasurer Investment Pool, the State Treasurer's Local Agency Investment Fund, member contingency fund deposits with the Vector Control Joint Powers Agency, and prefunding of Other Post Employment Benefits (OPEB) through California Public Employer's Retiree Benefit Trust Program (CERBT).

Interest Rate Risk and Credit Risk

Interest rate risk is the risk that market rate changes that could adversely affect the fair values of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District limits its exposure to fair value losses arising from rising interest rate by investing in pools with average maturities of less than one year.

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

At June 30, 2019, the District had no investments other than their investment in the State and County investment pools. The fair value of the District's investments in these pools is classified as a cash equivalent.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. At June 30, 2019, the District had no concentration of credit risk.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 2: CASH AND INVESTMENTS (Continued)**

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession on an outside party. The custodial credit risk for investments is the risk that in the event of the failure of the counter-party to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure of custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies.

At June 30, 2019, the deposits with financial institutions in excess of the federal depository insurance limits were collateralized as required by law. As of June 30, 2019, the carrying amount of the District's cash in county treasury (including LAIF balances held by the County) totaled \$10,128,121 and the bank balance totaled \$12,153,451. The difference between the carrying amount and the bank total is due to normal deposits in transit and outstanding checks.

Investments in State and County Investment Pool

The District maintains substantially all of its cash in the County of Yolo Treasury and the State of California LAIF. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. In accordance with applicable State laws, the County of Yolo Treasurer may invest in derivative securities with the State of California. However, at June 30, 2019, the County of Yolo Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles. The fair value of the District's investments in these pools are classified as a cash equivalent in the accompanying financial statements. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

**NOTE 3: CAPITAL ASSETS**

The District's capital asset activity during the year was as follows:

	<u>July 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>June 30, 2019</u>
Work-In process	\$ 33,334	\$ 20,916	\$ -	\$ (54,250)	\$ -
Land, buildings and improvements	1,175,093	-	-	-	1,175,093
Equipment and vehicles	4,205,912	160,935	(140,419)	54,250	4,280,678
Bond road facility	5,061,395	-	-	-	5,061,395
Woodland facility	708,574	-	-	-	708,574
Total	11,184,308	181,851	(140,419)	-	11,225,740
Accumulated depreciation	(6,311,404)	(460,748)	121,764	-	(6,650,388)
Capital assets, net	<u>\$ 4,872,904</u>	<u>\$ (278,897)</u>	<u>\$ (18,655)</u>	<u>\$ -</u>	<u>\$ 4,575,352</u>

Depreciation expense totaled \$460,748 for the year ended June 30, 2019.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 4: LONG-TERM LIABILITIES**

A summary of long-term liability activity for the year ended June 30, 2019 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Compensated absences	\$ 415,964	\$ 559,197	\$ (557,394)	\$ 417,767	\$ 238,351
Total	<u>\$ 415,964</u>	<u>\$ 559,197</u>	<u>\$ (557,394)</u>	<u>\$ 417,767</u>	<u>\$ 238,351</u>

**NOTE 5: FUND BALANCE**

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balances more transparent.

The District's non-spendable fund balance totaled \$933,042 as of June 30, 2019 and consisted of inventory.

The Board of Trustees, as the District's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal action. These committed amounts cannot be used for any other purpose unless the Board of Trustees removes or changes the specified use through the same type of formal action taken to establish the commitment. As of June 30, 2019, the District had a \$2,000,000 commitment for vector & disease response and a \$700,000 commitment for capital outlay.

Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes, but are neither restricted or committed. The District has delegated the authority to assign fund balance to the Manager. As of June 30, 2019, the District had an assignment of \$1,520,371 for cash that is held with their fiscal agent.

The accounting policies of the District consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts, and unassigned amounts.

**NOTE 6: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN)**

Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all others). Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety and miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the safety or miscellaneous pools. The District sponsors two rate plans (both miscellaneous). Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 6: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)**

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits.

The District has one local Miscellaneous Retirement Benefit Plan, with two tiers. Tier I benefits for members hired before January 1, 2013 are under the 2.5% at 55 retirement formula, and Tier II benefits for members hired on or after January 1, 2013 are under the 2% at 62 retirement formula.

Tier I final compensation is calculated using the highest average pay rate and special compensation during any consecutive one-year period. Tier I employee contributions are paid by the employer. This tier and retirement formula is closed to employees hired on or after January 1, 2013 with the exception of employees considered to be Classic Members with a break in CalPERS qualified employment of less than 6 months and who did not receive a refund of their contributions on deposit with the retirement fund. Tier II final compensation is calculated using the highest average pay rate and special compensation during any consecutive three-year period. Tier II employee contributions are paid by the employee.

The rate plan's provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Miscellaneous Plan	
	Hired prior to January 1, 2013	Hired on or after January 1, 2013
Benefit Formula	2.5% @ 55	2% @ 62
Benefit Vesting Schedule	5 years' service	5 years' service
Benefit Payments	Monthly for life	Monthly for life
Retirement age	50-55	52-67
Monthly Benefits, as a % of Eligible Compensation	2.0% to 2.5%	1.0% to 2.5%
Required Employee Contribution Rate	8%	6.5%
Required Employer Contribution Rate*	30.148%	7.025%

\* The employer contribution rate includes the employer's normal cost rate and unfunded accrued liability.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ended June 30, 2019 were \$5,240,124.

Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported a net pension liability of \$13,470,191 for its proportionate share of the net pension liability of the Plan.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 6: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)**

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2017 and 2018 measurement dates was as follows:

Proportion - June 30, 2017	0.13747%
Proportion - June 30, 2018	<u>0.13979%</u>
Change - Increase (Decrease)	<u>0.00232%</u>

For the year ended June 30, 2019, the District recognized pension expense of \$2,120,956, which included employer paid member contributions for Tier I. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	\$ 5,240,124	\$ -
Difference between actual contributions made by employer and the employer's proportionate share of the risk pool's total contribution	-	394,195
Differences between actual and expected experience	516,827	175,873
Changes in assumptions	1,535,642	376,356
Adjustment due to differences in proportions	60,342	251,279
Net differences between projected and actual earnings on plan investments	<u>66,593</u>	<u>-</u>
Total	<u>\$ 7,419,528</u>	<u>\$ 1,197,703</u>

\$5,240,124 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30,	
2020	\$ 1,084,566
2021	542,941
2022	(524,650)
2023	<u>(121,156)</u>
Total	<u>\$ 981,701</u>



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 6: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)**

Actuarial Assumptions

The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.15% net of pension plan investment expenses, includes inflation
Mortality (1)	Derived Using CalPERS membership data for all funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries 90 percent scale MP 2016. For more details on this table, please refer to the 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website under Forms and Publications.

Changes in Assumptions

In December 2017, the CalPERS Board adopted new mortality assumptions for plan participants participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75 percent to 2.50 percent. The assumptions for individual salary increases and overall payroll growth are reduced from 3.00 percent to 2.75 percent.

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF C), the amortization and smoothing periods adopted by the Board in 2013 were used. For the Plan, the crossover test was performed for a miscellaneous agent plan and a safety agent plan selected as being more at risk of failing the crossover test and resulting in a discount rate that would be different from the long-term expected rate of return on pension investments. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for PERF C. The crossover test results can be found on CalPERS' website at <https://www.calpers.ca.gov/page/employers/actuarial-services/gasb>.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
JUNE 30, 2019

**NOTE 6: EMPLOYEES RETIREMENT PLAN (DEFINED BENEFIT PENSION PLAN) (Continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set to equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Assumed Asset Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	-%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	-%	-0.92%

(a) An expected inflation of 2.00% used for this period.

(b) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

Net Pension Liability (Asset)	Discount Rate -1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate +1% (8.15%)
Miscellaneous Plan	\$ 19,969,321	\$ 13,470,191	\$ 8,105,266

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net positions is available in the separately issued CalPERS financial reports.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB)**

Description of Plan

The District's defined benefit healthcare plan (the Healthcare Plan) provides health insurance benefits to participants and beneficiaries. The Healthcare Plan is part of the California Employers' Retiree Benefit Trust (CERBT), an agent multiple-employer plan administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for participating entities within the state of California. Benefit provisions and all other requirements are established by state statute and the District. CalPERS issues a separate comprehensive annual financial report. Copies of CalPERS' annual financial report may be obtained from the CalPERS Executive Office at 400 "P" Street, Sacramento, California 95814.

The District pays the cost of the premium to provide medical coverage under the District's group's medical insurance based on Section 4.12 of the District personnel manual. Substantially, all of the District's employees may become eligible for this benefit given the employee was employed by the District for 20 years or more and retires from the District after the age of 55. The payment of the premium by the District shall continue until the earlier of the retiree's 65th birthday or the retiree's death. After the age of 65, the retiree may continue to receive medical benefits under the District's group medical insurance plan up to death, provided that the retiree timely pays the District for the retiree's share of the monthly premium.

Employees covered

As of the June 30, 2017 actuarial valuation, the following current and former employees were covered by the benefit terms under the plan.

Active employees	65
Inactive employees currently receiving benefits	<u>10</u>
Total	<u><u>75</u></u>

Contributions

The District's policy is to fully fund the actuarially determined contribution. The District makes the contributions on behalf of the participants. For the fiscal year ended June 30, 2019, the District contributed \$110,744.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Net OPEB Liability

The District's net OPEB liability ("NOL") was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2017 based on the following actuarial methods and assumptions.

Discount Rate	5.50 %
Inflation	2.75 %
Salary increases per annum	3.25 %
Investment Rate of Return	5.50 %
Healthcare Trend Rate	7.50 %
Assumed Wage Inflation	3.00 %
Mortality rates	
Miscellaneous	Mortality Tables - 2014 CalPERS Active Mortality for Miscellaneous Employees
Mortality improvement	MacLeod Watts Scale 2017 applied generationally
Pre-Retirement Turnover rates	
Miscellaneous	2014 CalPERS Vested Terminated and Refund Rates for Miscellaneous Employees
Retirement Rates:	
All Participants	Hired before 2013: 2014 CalPERS 2.5%@55 Rates for Miscellaneous Employees Hired on or after 2013: 2014 CalPERS 2.0%@62 Rates for Miscellaneous Employees adjusted to reflect minimum retirement age of 52
Service Requirements	
All participants	Hired after 8/1/06: 100% at 20 Years of Service Hired before 8/1/06: Government Code Section 22893



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Changes in Assumptions

For the measurement period ending June 30, 2018, the discount rate and long-term return on trust assets decreased from 6.12% to 5.50% based on updated information from CalPERS regarding the assumed rate of return for CERBT Strategy 3 and the District's projected benefit cashflows.

Discount Rate

The discount rate used to measure the total OPEB liability was 5.50%. The District has been and continues to prefund its OPEB liability, contributing 100% or more of the actuarially determined contributions each year. Trust assets are invested with the California Employers' Retiree Benefit Trust (CERBT). Therefore, the discount rate used is the long-term expected return on trust assets published by CERBT as of the measurement date.

Expected Long-term Return on Trust Assets

The expected long-term rate on trust assets was derived from published information by CalPERS. CalPERS expectations are summarized in the chart below:

CERBT Strategy 3		Years 1-10			Years 11+		
Major Asset Classification	Target Allocation	General Inflation Rate Assumption	1-10 Year Expected Rate of Return*	Compound Return Yrs 1-10	General Inflation Rate Assumption	11+ Year Expected Real Rate of Return*	Compound Return Years 11+
Global Equity	22 %	2.00 %	4.80 %	6.80 %	2.92 %	5.98 %	8.90 %
Fixed Income	49 %	2.00 %	1.10 %	3.10 %	2.92 %	2.62 %	5.54 %
Global Real Estate (REITs)	8 %	2.00 %	3.20 %	5.50 %	2.92 %	5.00 %	7.92 %
Treasury Inflation Protected Securities (TIPS)	16 %	2.00 %	0.25 %	2.25 %	2.92 %	1.46 %	4.38 %
Commodities	5 %	2.00 %	1.50 %	3.50 %	2.92 %	2.87 %	5.79 %
Volatility	7.28 %	weighted		5.00 %	weighted		6.22 %

\* Real rates of return come from a geometric representation of returns that assume a general inflation rate of 2.0%

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Changes in the Net OPEB liability

To determine the June 30, 2018 (measurement period) net OPEB liability, the actuarial valuation used a roll-forward technique for the total OPEB liability. The fiduciary net position is based on the actual June 30, 2018 fiduciary net position. The following table shows the results of the roll-forward.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (Asset) (c) = (a) - (b)
Balance at June 30, 2018	\$ 2,655,442	\$ 1,675,280	\$ 980,162
Service cost	74,193	-	74,193
Interest in TOL	161,764	-	161,764
Employer Contributions	-	172,880	(172,880)
Actual Investment Income	-	78,639	(78,639)
Differences in Actual and Expected Experience	-	-	-
Changes of Assumptions	184,289	-	184,289
Administrative Expense	-	(869)	869
Other Trust Expenses	-	(2,215)	2,215
Benefit Payments	(172,880)	(172,880)	-
Net change	247,366	75,555	171,811
Balance at June 30, 2019	<u>\$ 2,902,808</u>	<u>\$ 1,750,835</u>	<u>\$ 1,151,973</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

Sensitivity of the Net OPEB Liability of the District if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease 4.50%	Current Discount Rate 5.50%	1% Increase 6.50%
Net OPEB Liability	\$ <u>1,483,085</u>	\$ <u>1,151,973</u>	\$ <u>861,909</u>

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following represents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage-point lower or one percentage-point higher than the current rate, for measurement period ended June 30, 2018:

	1% Decrease 6.50%	Current Healthcare Cost Trend Rate 7.50%	1% Increase 8.50%
Net OPEB Liability	\$ <u>786,328</u>	\$ <u>1,151,973</u>	\$ <u>1,604,719</u>

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 7: OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)**

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes of total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 278,098	\$ -
Differences Between Expected and Actual Experience	-	101,685
Net Difference Between Projected and Actual Earnings on Investments	38,267	-
Contributions Made Subsequent to the Measurement Date	<u>110,744</u>	<u>-</u>
Total	<u>\$ 427,109</u>	<u>\$ 101,685</u>

The \$110,744 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2020. In addition, future recognition of these deferred resources are as follows.

For the Fiscal Year Ending June 30	Recognized Net Deferred Outflows (Inflows) of Resources
2020	\$ 29,334
2021	29,334
2022	29,333
2023	22,922
2024	18,164
Thereafter	<u>85,593</u>
Total	<u>\$ 214,680</u>

OPEB Expense

For the fiscal year ended June 30, 2019, the District recognized OPEB expense of \$163,357.



**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2019**

**NOTE 8: DEFINED CONTRIBUTION PLAN**

Effective January 2017, the District entered into a defined contribution 401(a) Plan with Nationwide Retirement Solutions. All employees are eligible for the Plan however, there are currently no participants in the Plan other than the District's Manager. Participation in this Plan is part of the District's Manager's employment agreement. The District contributes a fixed contribution of \$1,300 per month per participant. Participants are 100% vested in employer contributions (other than matching contributions) upon entering the Plan. For the year ending June 30, 2019, the District contributed \$15,600.

**NOTE 9: SELF INSURANCE PROGRAM**

The Sacramento-Yolo Mosquito and Vector Control District entered into a Joint Powers Agreement with other Vector Control Districts throughout California, to form a self-insurance fund for the purpose of creating an insurance fund for comprehensive general liability and property damage, and to provide worker's compensation benefits for their employees. The pool uses a combination of self-insurance and excess insurances for potential claims.

In addition, the Vector Control Joint Powers Agency (VCJPA) allows member districts to provide funding in excess of their insurance liabilities. These funds are held in trust for its members as a fiduciary fund of the VCJPA. The funds can be withdrawn quarterly, with adequate notice, or can be used to pay insurance premiums. During the year ended June 30, 2019, the District did not withdraw funds to pay for their insurance premiums. Cash in the amount of \$1,520,371 was held with the VCJPA at June 30, 2019.

Audited financial information of the Vector Control Joint Powers Agency can be obtained through the District offices or VCJPA at 1750 Creekside Oaks Drive, Suite 200, Sacramento, California 95833.

**NOTE 10: COMMITMENTS**

A service contract relating to aerial pesticide application services was entered into with Vector Disease Control International, LLC during the year ended June 30, 2014. This contract will be paid in future periods based on the amount of work performed. The contract was amended in January 2017 and extends until December 2019. Under the terms of the contract, monthly payments of \$50,000 will be made in return for aerial spraying not to exceed 1,000,000 acres per year. If this acreage is exceeded, an additional \$.60 per acre will be due. Future minimum payments for the fiscal year ending June 30, 2020 total \$300,000.

Cost sharing agreements relating to the aerial pesticide application services above were entered into as of January 1, 2017 with the San Joaquin Mosquito and Vector Control District, Placer Mosquito and Vector Control District, and the Turlock Mosquito Abatement District. Each cost sharing agreement is valid through December 31, 2019. Under the terms of the agreements, cost-sharing payments will be made monthly to the Sacramento - Yolo Mosquito and Vector Control District in return for a percentage of the aerial spraying described above. The percentages per each agreement are as follows: San Joaquin Mosquito and Vector Control District (19%), Placer Mosquito and Vector Control District (10%), and Turlock Mosquito Abatement District (18%). If this acreage is exceeded, an additional \$.60 per acre will be due. Future minimum receipts for the fiscal year ending June 30, 2020 total \$141,000.

## Required Supplementary Information

**SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
AS OF JUNE 30, 2019  
LAST 10 YEARS\***

	Measurement Period				
	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.13979 %	0.13747 %	0.13729 %	0.13730 %	0.11274 %
Proportionate share of the net pension liability	\$ 13,470,191	\$ 13,633,290	\$ 11,879,946	\$ 9,423,831	\$ 7,059,972
Covered payroll	\$ 4,635,066	\$ 4,457,590	\$ 4,254,251	\$ 4,326,094	\$ 4,305,687
Proportionate share of the net pension liability as a percentage of covered payroll	290.61 %	305.84 %	279.25 %	217.84 %	163.97 %
Plan fiduciary net position as a percentage of the total pension liability	75.30 %	73.31 %	74.06 %	78.40 %	79.82 %

**Notes to Schedule:**

**Changes in assumptions-**

For the measurement period June 30, 2018, the CalPERS Board adopted new mortality assumptions for plan participants participating in the PERF. The new mortality table was developed from the December 2017 experience study and includes 15 years of projected ongoing mortality improvement using 90 percent of scale MP 2016 published by the Society of Actuaries. The inflation assumption is reduced from 2.75 percent to 2.50 percent. The assumptions for individual salary increases and overall payroll growth are reduced from 3.00 percent to 2.75 percent.

For the measurement period ended June 30, 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, the discount rate remained at 7.65 percent. In 2015, amounts reported reflect an adjustment of the discount rate from 7.50 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expenses). In 2014, amounts reported were based on the 7.50 percent discount rate.

\* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.



**SACRAMENTO-YOLO MOSQUITO & VECTOR CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE COST SHARING DEFINED BENEFIT PENSION PLAN  
AS OF JUNE 30, 2019  
LAST 10 YEARS\***

	Fiscal Year-End				
	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 1,240,124	\$ 1,063,754	\$ 952,340	\$ 861,986	\$ 669,180
Contributions in relation to the actuarially determined contributions	<u>5,240,124</u>	<u>1,063,754</u>	<u>952,340</u>	<u>861,986</u>	<u>669,180</u>
Contribution deficiency (excess)	<u>\$ (4,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 4,851,189	\$ 4,635,066	\$ 4,457,590	\$ 4,254,251	\$ 4,326,094
Contributions as a percentage of covered payroll	108.02 %	22.95 %	21.36 %	20.26 %	15.47 %

\* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CHANGES IN THE DISTRICT'S NET OPEB LIABILITY AND RELATED RATIOS  
For the Measurement Periods Ended June 30**

Last 10 Years\*

	2018	2017
<b>Total OPEB liability</b>		
Service cost	\$ 74,193	\$ 81,329
Interest	161,764	156,931
Difference between expected and actual experience	-	(124,875)
Changes in assumptions	184,289	136,216
Benefit payments	<u>(172,880)</u>	<u>(154,115)</u>
Net change in total OPEB liability	247,366	95,486
Total OPEB liability, beginning	<u>2,655,442</u>	<u>2,559,956</u>
Total OPEB liability, ending (a)	<u><u>\$ 2,902,808</u></u>	<u><u>\$ 2,655,442</u></u>
<b>Plan fiduciary net position</b>		
Contributions - employer	\$ 172,880	\$ 154,115
Net investment income	78,639	66,433
Benefit payments	(172,880)	(154,115)
Administrative expenses	(869)	(835)
Administrative expenses	<u>(2,215)</u>	<u>-</u>
Net change in plan fiduciary net position	75,555	65,598
Plan fiduciary net position, beginning	<u>1,675,280</u>	<u>1,609,682</u>
Plan fiduciary net position, ending (b)	<u><u>\$ 1,750,835</u></u>	<u><u>\$ 1,675,280</u></u>
District's net OPEB liability, ending (a) - (b)	<u><u>\$ 1,151,973</u></u>	<u><u>\$ 980,162</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	60.32 %	63.09 %
Covered-employee payroll	\$ 5,067,381	\$ 4,872,530
District's net OPEB liability as a percentage of covered-employee payroll	22.73 %	20.12 %

**Notes to Schedule:**

**Changes in assumptions -**

For the measurement period ending June 30, 2018, the discount rate and long-term return on trust assets decreased from 6.12% to 5.50% based on updated information from CalPERS regarding the assumed rate of return for CERBT Strategy 3 and the District's projected benefit cashflows.

\* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only two years are shown. Additional years' information will be displayed as it becomes available.

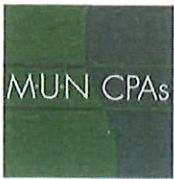
**SACRAMENTO - YOLO MOSQUITO AND VECTOR CONTROL DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN  
For the Fiscal Year Ended June 30**

Last 10 Years\*

	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution (ADC)	\$ 149,631	\$ 152,515
Contributions in relation to the ADC	<u>110,744</u>	<u>172,880</u>
Contribution deficiency (excess)	<u>\$ 38,887</u>	<u>\$ (20,365)</u>
Covered-employee payroll	<u>\$ 4,851,189</u>	<u>\$ 5,067,381</u>
Contributions as a percentage of covered-employee payroll	2.28 %	3.41 %

\* Schedule is intended to show information for ten years. Fiscal year 2018 was the first year of implementation, therefore only two years are shown. Additional years' information will be displayed as it becomes available.



MANN • URRUTIA • NELSON CPAs & ASSOCIATES, LLP  
GLENDALE • ROSEVILLE • SACRAMENTO • SOUTH LAKE TAHOE • KAUAI, HAWAII

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees  
Sacramento - Yolo Mosquito and Vector Control District  
Elk Grove, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund, of the Sacramento - Yolo Mosquito and Vector Control District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 06, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mann, Urrutia, Nelson CPA's*

Sacramento, California  
November 6, 2019



# **Sacramento-Yolo Mosquito and Vector Control District**

## **November 19, 2019 Board Meeting**

### **4. Reports to the Board**

#### **a. Manager's Report**

#### **b. Reports from District Departments**

- **Lab/Surveillance (Marcia Reed)**
- **Ecological Management (Marty Scholl)**
- **Biological Control (Tony Hedley)**
- **Larval and Adult Control (Steve Ramos)**
- **Public Outreach (Luz Maria Robles)**

#### **a. Manager's Report**

The District's West Nile testing season is complete. We will begin testing again in late spring. We are continuing to monitor the invasive mosquito issue in Citrus Heights and the surrounding area. Staff is working on winter projects including maintenance of equipment, the facility, and completing our annual training.

The District, in conjunction with Placer MVCD and Greater Los Angeles MVCD, applied for a section 18, emergency exemption, with the California Department of Pesticide Regulation. The section 18 is attempting to get CDPR approval for *Wolbachia* infected male *Aedes aegypti* mosquitoes. We are seeking this approval with CDPR to set the framework for utilizing this control effort in the spring if needed.

The MVCAC Quarterly Meeting was held in Visalia on October 29<sup>th</sup> and 30<sup>th</sup>. I have included a brief summary of the discussion points from each committee.

The MVCAC Planning Session will be held in Burlingame on December 3<sup>rd</sup> and 4<sup>th</sup>.

#### **b. Reports from District Departments**

- **Lab/Surveillance (Marcia Reed)**
- **Ecological Management (Marty Scholl)**
- **Biological Control (Tony Hedley)**
- **Larval and Adult Control (Steve Ramos)**
- **Public Outreach (Luz Maria Robles)**

## **COMMITTEE UPDATES FROM MVCAC QUARTERLY MEETING VISALIA OCT 29TH -30TH**

### **Regulatory Affairs – Samer Elkashef**

The first item of discussion was an update on cannabis cultivation. The committee has been working with the Bureau of Cannabis Control (BCC) and the Department of Pesticide Regulation (DPR) on revising pesticide tolerances that can be detected on the crop so that mosquito control would not be impacted. The BCC recently issued revised tolerances and it is the opinion of the committee that they are a step in the right direction.

Pesticide applications via unmanned aerial vehicles, or drones, were the next topic of discussion. This summer DPR released the certification exam to allow Districts to treat via drone and several agencies got certified to do so. The committee discussed the material that was covered by the exam and what resources are available to prepare for it.

Stream bed alteration for best management practices on California Department of Fish and Wildlife (CDFW) properties was also a topic of discussion. The committee will work with the regional representatives to conduct a survey of Districts who have CDFW properties to collect information on how the various agencies interact with CDFW on mosquito control issues.

### **Vector Control Research – Sarah Wheeler**

Bill Walton gave an update on the PacVec CoE focusing on student internships. In 2019 there were three students that interned at Districts. UC Riverside has formalized an internship program where students can receive credit for participating in approved internships. Students in this program are assigned a UCR and District Advisor and receive safety training from the University and the District. Chris Barker noted that UC Davis has a similar internship program for undergraduate students. Districts interested in hiring interns for 2020 are encouraged to start recruiting in January or February for summer availability.

Sarah Wheeler gave an update on the collaborative project evaluating the role of structural pesticide applications in building insecticide resistance in urban breeding mosquitoes. Sacramento-Yolo MVCD, West Valley MVCD, and Jan Gan laboratory at UCR participated in the project in 2019. Nathan Sy a graduate student in the Gan Laboratory has been working to analyze the samples collected and will be reporting on his findings at the 2020 MVCAC meeting.

Wakoli Wekesa presented the updated MVCAC research priorities prepared by the Research Committee. There was discussion about archiving or making available the work associated with the stated priorities. Eric Haas-Stapleton and Chris Barker agreed to work together on this project. The committee also discussed posted the research priorities on the PacVec website.



There was some discussion about a workshop designed to provide training on how to assess pesticide applications in the field using sentinel cages, impingers, and other equipment. Bill Walton suggested that this topic may be better covered using training videos. The committee decided to look further into this possibility.

### **Vector & Vector-Borne Disease – Marcia Reed**

Mosquito pool, chicken and dead bird surveillance data was presented for the 2019 season. Mosquito pool positives for West Nile virus are up from last year (3,269 positive pools this year, versus 1,959 last year). Tulare, Fresno and Riverside Counties had the majority of the West Nile virus activity this season. Human West Nile virus case numbers for the state are very similar to last year's numbers (170 in 2018 versus 178 this year). St Louis encephalitis (SLE) mosquito pool positives are also similar to last year's numbers although more counties have found positive pools this year (8 counties last year versus 12 this year). Human SLE cases are up this year compared to last year; 5 human cases this year compared to only one at this time last year. Updates were also provided for hantavirus, plague and other vector borne diseases.

There was discussion regarding the Emerging Vector Borne Disease Response Plan for the invasive Aedes mosquitoes. Mir Bear Johnson from Delta had completed a draft of the pre-detection surveillance component and other sections were assigned to individuals with the goal of having drafts available for an informal committee meeting at the annual MVCAC meeting in San Diego this winter.

The final discussions at the meeting were in regards to invasive Aedes issues. The new detections in Placer and Sacramento counties were discussed along with challenges that other areas are having with community outreach and cooperation.

### **Legislative – Gary Goodman**

The legislative committee discussed the previous years activity including the passage of AB 320 which was the CalSurv Gateway bill. The committee will continue to look for future funding efforts for the CalSurv now that it has been officially recognized by the legislature. The committee also identified future concerns as it relates to member Districts including a potential ban on glyphosate that some members use to help with access to breeding sources. Other concerns that were brought up were establishing and coordinating with utility companies on access to their vaults that have shown to be active breeding sources and the need to educate our lawmakers on the invasive species issue including discussions on possible supplemental funding to help local Districts in their efforts. The 2020 legislative lobby day in Sacramento will be combined with the spring quarterly and is scheduled for March 4th.

### **Integrated Vector Management – Marty Scholl and Debbie Dritz**

At the Integrated Vector Management meeting updates were shared on UAS technologies and statewide CDPR testing requirements. Blanket Warrants were also a topic of discussion with insights into how best to manage high volumes of properties under an area wide Blanket Warrant. A copy of our Warrant Application has been requested to be utilized as a future template for other Districts, primarily in the Southern Region.

### **Laboratory Technologies – Kara Kelley**

The Laboratory Technologies meeting began with the discussion of its annual workshop. The topic for the 2020 workshop is ‘Unmanned Air Systems (UAS) Use in Mosquito Control’. During the discussion, it was suggested the workshop have a mini-symposia on the uses, regulations, set-up and cost of a program as well as a hands-on demonstration at a local air field. The details on the workshop are currently being worked on and an update on the progress will be presented at the December Planning Meeting in Burlingame, CA. One of the charges from the Spring meeting was to evaluate commercially available magnetic bead-based RNA extraction kits. The committee felt it was important to evaluate new kits because the current kit used by most Districts (Life Technologies MagMAX Viral Kit AM1836) will be discontinued in the next couple of years. Four labs were selected to participate in the evaluation (DART, Alameda MAD, Placer MVCD, Sac-Yolo MVCD). Three kits were selected for the evaluation- the current kit Life Technologies (AM1836), the new Life Technologies ‘CORE Kit’ (A32702) and the Zymo ‘Quick DNA/RNA Viral MagBead (R2140). Sac-Yolo MVCD presented their results; the ‘CORE Kit’ outperformed both the Zymo kit and the current MagMAX Viral Kit. The ‘CORE Kit’ used fewer plastic products than both Zymo and MagMAX Viral, the total processing time was less than Zymo and equal to the MagMAX Viral Kit. Additional evaluations of the kits will be conducted before the end of 2019. Lastly, the committee is collaborating on updating the “Regional Guide to Common Mosquitoes of California” by Meyer and Yoshimura. Dr. Steve Schutz (Contra Costa MVCD) will be heading up the revision project working closely with Dr. Richard Meyer and others. Once the revisions are completed, the guides will be made available on the MVCAC website.

### **IT Committee – Dan Fisher**

Updates were given from IT Committee members that attended the State of California CyberSecurity Summit and the Municipal Information Systems Association of California’s annual conference. The focus of both was, as has been the case in recent years, CyberSecurity. Mosquito Districts are eligible for 24-hour operations recovery assistance in the event of a data breach or cyber attack by the federally funded Multi-State Information Sharing and Analysis Center, or MS-ISAC, a part of DHS. Membership is free and recommended for all agencies. Free CyberSecurity planning, training, and self-audit resources are available from both the State of California Department of Technology and MS-ISAC. The IT Committee plans to create a one

page guide to these resources for distribution to members. Dan Fisher represents the IT Committee on the CalSurv Steering Committee and gave an update from the CalSurv meeting. Peter Bonkrude gave an update about how the PG&E planned power outage affected his district operations, and how that will affect future disaster recovery operation planning. Recommendations included connecting with local and regional emergency preparedness organizations, and having a written and regularly updated disaster recovery plan to provide for essential services such as incoming phone call routing, data management, notice to the public, payroll / employee services. Mosquito Districts are now eligible for FirstNet, the emergency response priority mobile data network.

It was suggested to look into a small amount of funding to provide standardized surveillance reporting templates within the Visual Gateway project. The meeting ended with a discussion of Aedes data management for door to door inspections and using mobile data collection applications.

### **CalSurv Steering Committee – Dan Fisher**

Chris Barker gave an update about the progress the DART staff has made on CalSurv since the approval of funding from the state legislature. A new programmer has been hired and has been working on software testing and validation to begin to improve the user interface of CalSurv Gateway and ensure future improvements are built on foundations that can be more easily improved over time. A number of current and planned technical upgrades to Gateway were detailed, with a roadmap into 2020 that includes continued API development, continued work on mapping and integration of data sets for pesticide usage, resistance, and surveillance data. A new documentation website was launched and video guides are planned. The umbrella name to include other states will be called “VectorSurv”, and CalSurv will remain California-specific. To provide funding for development of other state website versions, Dr. Barker is working with the CDC and the Center of Excellence program. A number of questions and comments were made from MVCAC members, including providing a minimum standard for research data requests, and improving the level of communication back to MVCAC about the value CalSurv brings to the public and helping provide resources to demonstrate that value to legislators. A number of documentation improvements are also planned to increase communication with software vendors that use the Gateway API to synchronize surveillance and operations data.

### **Public Relations Committee – Luz Robles**

The Public Relations Committee discussed a variety of topics including finalizing the issues management communications plan. There was also an extensive discussion regarding the renovation of the MVCAC Public Relations section of the website so it can offer tools and resources to Districts that do not have a communications manager or staff to perform outreach. Some of the sections that will be included are: best practices for events, setting up media opportunities, templates for press related items, social media content, how to contact schools for

presentations and other general mosquito prevention materials. There was also a discussion regarding a partnership with the California Association of Nurseries. The committee has made a brochure that is available in English and Spanish and it will be disseminated to nurseries throughout the state. The committee continues to compile a speaker's bureau list that is being developed to call upon experts on various topics when the media makes a request on specific topics. Lastly there was a discussion on the CalSurv website and how it can be best utilized by both citizens and lawmakers.

# LABORATORY

## Monthly Report for November 2019 Board Meeting

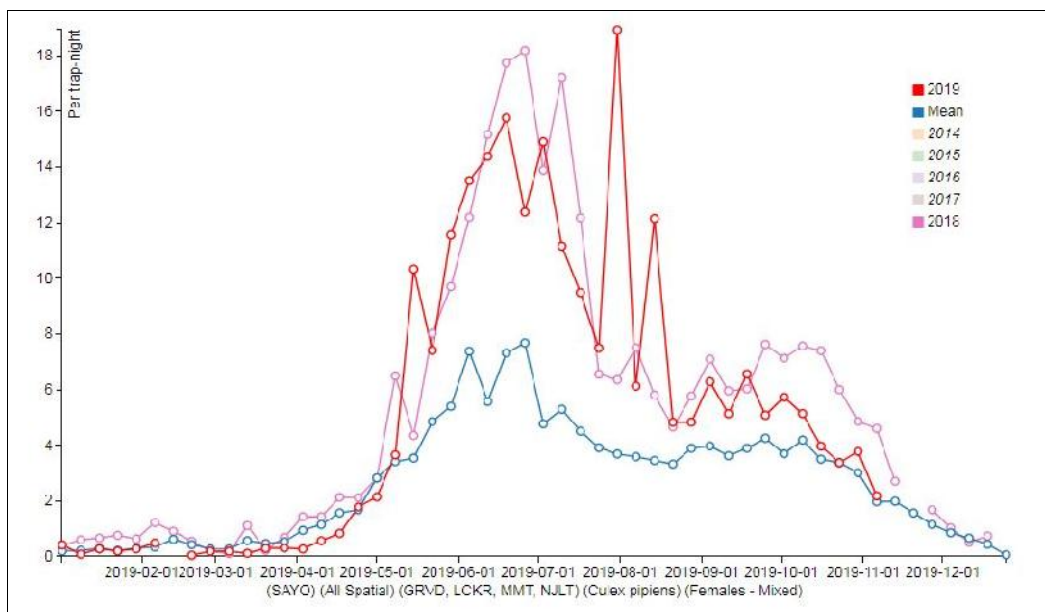
### Insectary:

Colonies maintained: *Culex tarsalis* Kern National Wildlife (susceptible)  
*Culex tarsalis* Conaway Ranch – wild (resistant)  
*Culex quinquefasciatus* Cq1 (susceptible)  
*Culex pipiens* Woodland (resistant)  
*Culex pipiens* f. *molestus* - wild - Sacramento County  
*Aedes sierrensis* wild - Marin - Sonoma County (in egg form)

### Surveillance:

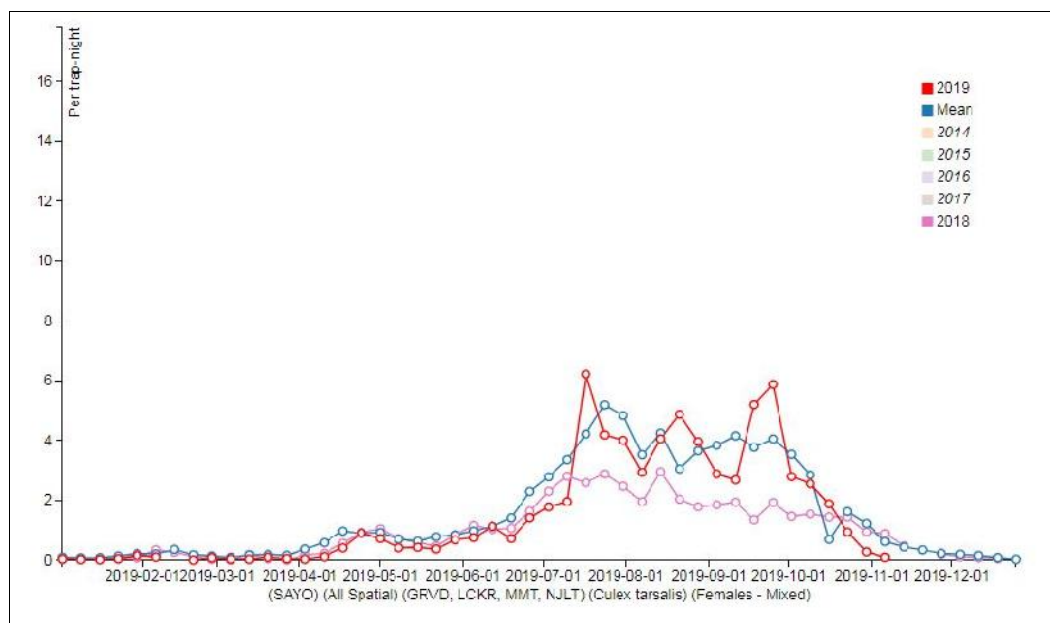
- **Weekly collections** – New Jersey Light traps (NJLTs), Locker CO<sub>2</sub> Traps (LCKRs) and Gravid traps (GTs) results are presented in the graphs below. Abundance is low as is typical for this time of year. We will be performing annual maintenance on the weekly traps in addition to building more locker traps. We plan on having all three trap types at all 24 weekly abundance trap sites next season.

*Culex pipiens* in abundance traps (NJLT, LCKR, GT):



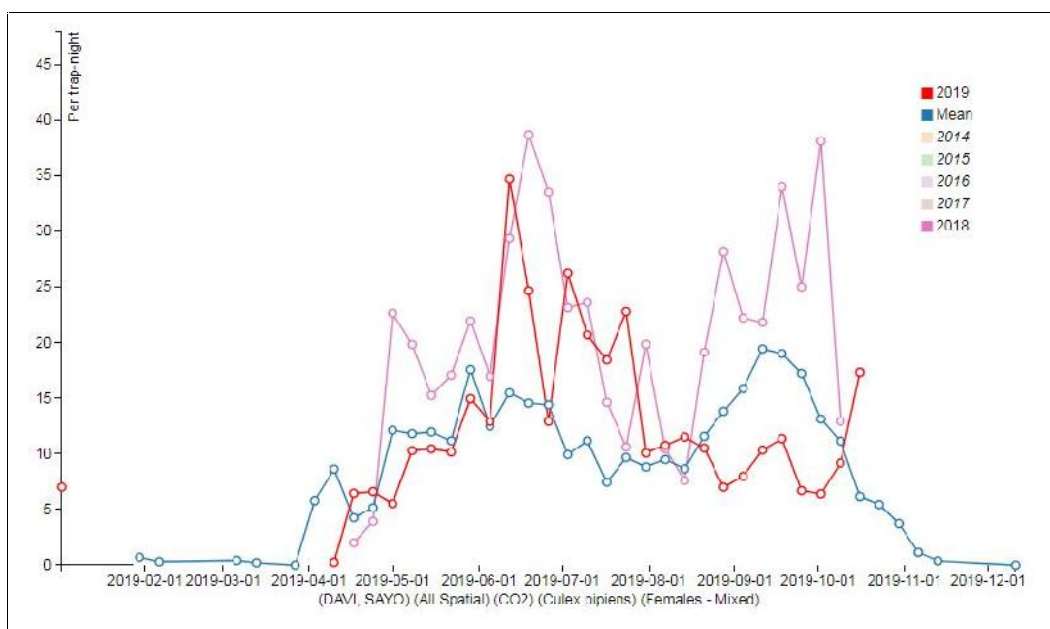


### *Culex tarsalis* in abundance traps (NJLT, LCKR, GT):

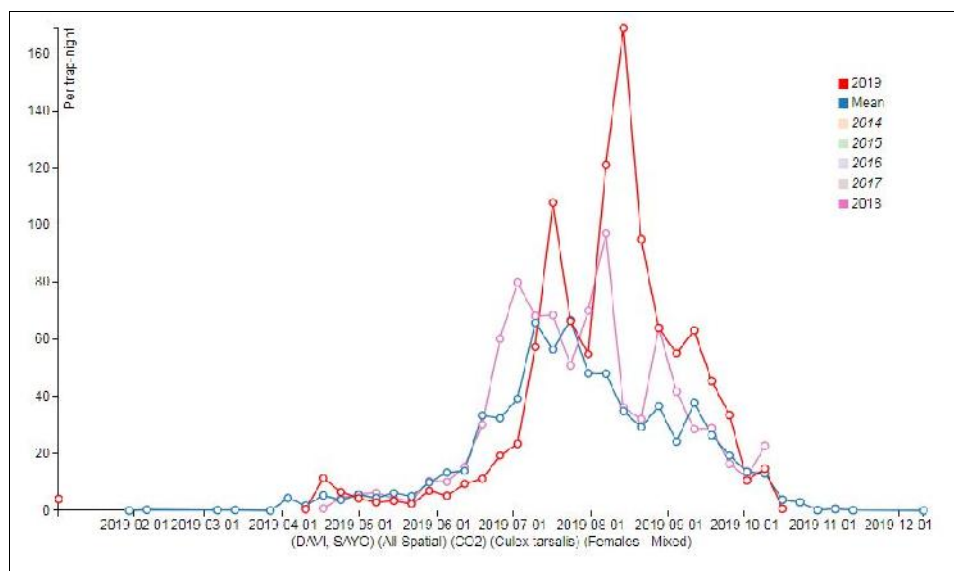


**Encephalitis virus surveillance (EVS) – Mosquitoes – EVS trapping with CO<sub>2</sub> baited and Gravid traps has concluded for the season.** We tested 6548 mosquito pools (samples) and found 132 positives. 73 positive pools were from Sacramento County and 59 were from Yolo County. In addition, trapping and testing performed by a UC Davis student found 49 additional pools from the city of Davis. In the month of October, after two consecutive weeks of no positive mosquito pools, trapping and testing was ended for the season.

### *Culex pipiens* in CO<sub>2</sub> traps:



*Culex tarsalis* in CO<sub>2</sub> traps:



**Encephalitis virus surveillance (EVS) – Sentinel Chickens** – We finished the season with one positive chicken from the Knight’s Landing flock in Yolo County and four positive chickens from the Gibson Ranch flock in Sacramento County. All chickens have been distributed and we are in the process of cleaning and winterizing the chicken coops.

**Encephalitis virus surveillance (EVS) – Dead Birds** – The dead bird hotline has closed for the winter. We tested 389 dead bird samples and found 51 positives, 7 dead birds were from Yolo County and 44 were from Sacramento County. The first dead bird positive of the 2019 season was reported on July 3<sup>rd</sup> and was a Yellow-billed Magpie in Elverta while the last dead bird positive was a California Scrub Jay reported on October 3<sup>rd</sup> in Elk Grove. The hotline will resume next spring and we will again pick up and test dead bird samples next season.

**Invasive *Aedes* spp. Surveillance** – We are monitoring our *Aedes aegypti* populations in Citrus Heights with BG Sentinel traps that are deployed for the winter. Working with residents, we have placed traps at 5 homes in each of the two distinct areas identified in Citrus Heights. We are baiting the traps with the BG-Lure and CO<sub>2</sub> to attract the female mosquitoes and have them powered with AC power and CO<sub>2</sub> supplied via a compressed gas tank. We will visit the traps weekly to change the CO<sub>2</sub> tanks and collect catch bags.

**Tick and Lyme disease surveillance** – We have begun our tick surveillance program this month. We will again be monitoring 20 trails for the presence of *Ixodes pacificus* ticks and any ticks found will be tested for *Borrelia burgdorferi*. 5 of the trails are in Yolo County and 15 are in Sacramento County.

**BG Counter Traps** – We are working on modifying the BG Sentinels for use with these traps next season to make them more sturdy and weather resistant. The shop will also be building more cage enclosures for additional traps.

**Mosquito Resistance Testing** – We are continuing analyzing and summarizing our results from this season.

**Non-WNV Disease Response Surveillance** – In the month of October, we were notified of several imported non-locally acquired disease cases; two malaria, one dengue and one chikungunya. We responded with the appropriate traps. We did not find any *Anopheles* mosquitoes near the malaria cases and no invasive *Aedes* mosquitoes near the dengue or chikungunya cases.

#### **District Studies –**

**LVL (Low Volume Larvicide) studies** – The results of these treatments are being analyzed and will be presented this winter.

**Adulticide Product Trials** – We are working on writing up the results of our numerous trials this season and look forward to sharing the results when the analysis is completed.

**Vectobac 12AS via rotary atomizers** – This trial is still being planned for the future.

#### **Collaborations –**

**Catch Basin Residue and Resistance study** – Dr Gan's lab has been testing the samples we and two other mosquito districts have submitted for residue analysis and preliminary results show that pyrethroids are indeed present in the basins, specifically bifenthrin and permethrin.

**Biogents Pro trap** – We are working on summarizing our data from this comparison study this season. We plan on purchasing some of these CO<sub>2</sub> baited traps for use next season and hope that the gravid trap configuration will be available next year as well.

**Sugar Bait Project** – The results of this seasons work on this new surveillance tool will be presented this winter. We are also determining how we will utilize these sugar baits next season as an integral part of our surveillance program.

**PipPop Project** - We have concluded our collection of specimens of potential populations of *Culex pipiens* f. molestus. We are maintaining a colony of these mosquitoes currently for conducting resistance bioassays. We have completed the adult bottle bioassays, and are planning on completing larval cup bioassays this winter.

**California Arbovirus Surveillance Bulletin #31** Week 44: Friday, Nov 1, 2019

2018 & 2019 YTD West Nile Virus Comparisons		
	2018	2019
Total # Dead Bird Reports	7,642	5,200
# Positive Counties	40	33
# Human Cases	170	178
# Positive Dead Birds / # Tested	496 / 2,065	210 / 1,693
# Positive Mosquito Pools / # Tested	1,959 / 41,403	3,269 / 41,991
# Seroconversions / # Tested	156 / 9,575	135 / 8,642

YTD WNV Activity by Element and County, 2019					
County	Humans	Horses	Dead Birds	Mosquito Pools	Sentinel Chickens
Amador	1				
Butte	5		1	44	34
Colusa	1				6
Contra Costa			1	1	2
Fresno	46	2	10	495	
Glenn				1	1
Imperial	3			2	
Kern	19	2	2	128	
Kings				63	
Lake				6	
Los Angeles	24		45	90	24
Madera	2	2		85	
Merced	8	1	3	48	16
Orange	5		46	194	
Placer			3	53	8
Riverside	10	1	4	523	
Sacramento	2	1	44	74	4
San Benito					1
San Bernardino	5	1	4	52	
San Diego	2		1		
San Joaquin	7	1	5	288	
San Luis Obispo	2				
Santa Clara			7		
Shasta			1	3	1
Solano	1			5	4
Stanislaus	17	2	4	203	
Sutter				15	11
Tehama					4
Tulare	17		17	814	10
Tuolumne		1	1		
Ventura	1	1	1	1	3
Yolo			7	59	1
Yuba			3	22	5
<b>Totals</b>	<b>178</b>	<b>15</b>	<b>210</b>	<b>3,269</b>	<b>135</b>



## ECOLOGICAL MANAGEMENT DEPARTMENT Monthly Report for the November 2019 Board Meeting

### Storm Water / Drainages Program

United States Bureau of Reclamation (USBR), Delta Cross Channel: Staff has been working with Management and field staff from USBR on a variety of mosquito control and access related issues for this winter and spring. The main drainage pump is currently inoperable due to a break in the discharge pipe which has caused significant levee erosion. Staff conducted an annual biological survey to look for any potential impacts from annual brush clearing activities, and has submitted a plan to begin basic ditch cleaning using District hand crews. Staff has also requested the additional use of UAS units to perform larvicide applications if the property becomes flooded under dense vegetation this winter and spring. Historically USBR has maintained a no fly zone over this and all other USBR owned properties; however, they have been open to the District's use of UAS units in response to the possibility of the discharge pump not being operational for this season.

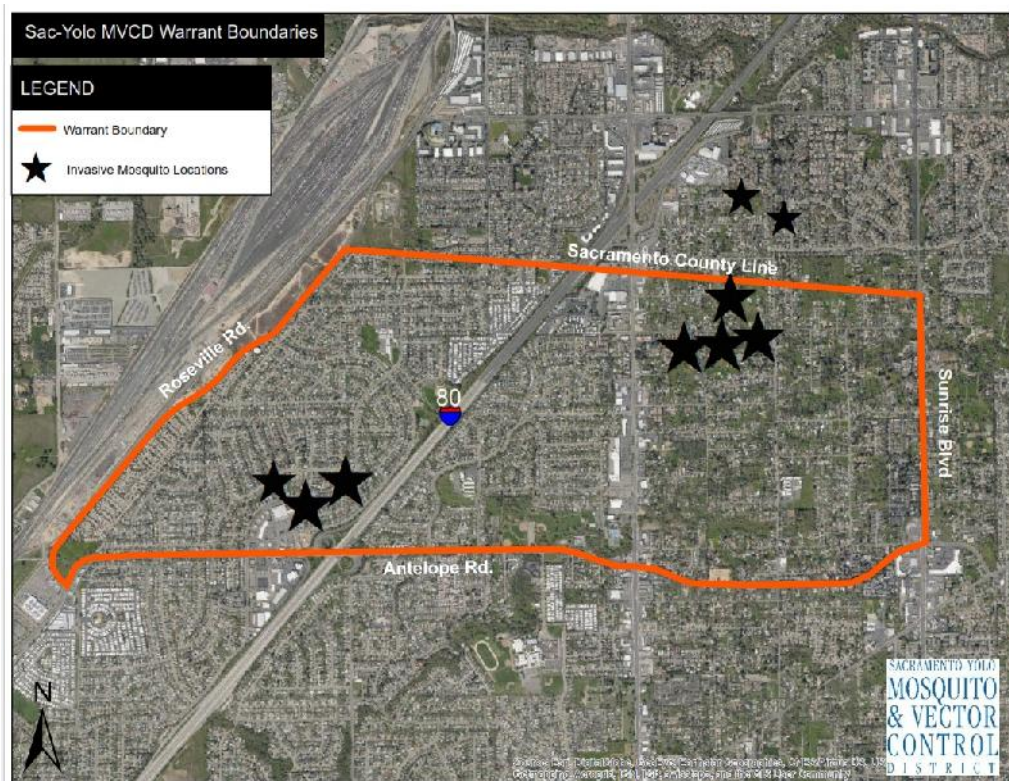
### UAS Program

Staff conducted two additional UAS granular larvicide treatments utilizing the District's DJI Agras UAS unit. One large pasture area located East of Wilton, and one duck club property located East of Davis were treated after imaging units identified the standing water and treatment area.

Leading Edge Aerial Technologies, Inc.(LEA): LEA finished the mosquito season with over three thousand, six hundred and sixty three acres of UAS treatments under the contracted agreement.

### Pool / Aedes Access Enforcement Program

As reported in the October 2019 Board meeting, staff received the District's first Blanket Warrant for a defined area within the City of Citrus Heights to help gain access to backyards to look for evidence of *Aedes aegypti* breeding. To date the District has utilized the Blanket Warrant for nine individual properties located within the Warrant area.



## **Wetland Program**

Fall Flooding: Eight privately owned properties flooded prior to October 1<sup>st</sup>, 2019 for waterfowl hunting, and will be charged according to the District's Fall Flooding tiered cost share schedule.

<b>Flooding started on or after date</b>	<b>Percent of treatment costs to be paid by landowner through Oct 7</b>
Summer -September 17	100%
Sept 17	50%
Sept 24	25%
Oct 1	none

## **Winter Brush Access Projects**

Staff has begun working with Operations to conduct brush removal and access projects while the weather remains warm and dry. These projects are completed on ditches and low areas that are normally wet during the summer months and utilize the District's equipment as well as hand crews to provide the necessary access to standing water the following mosquito season.





## **BIOLOGICAL CONTROL**

### **Monthly Report for November 2019 Board Meeting**

The District stocked a total 738.35 pounds of mosquitofish in the month of October, with 713 pounds stocked in 35 different wetlands, duck clubs and fall flooded ponds by the Fisheries department. During and average fall season, our expectations are to stock between 500-1000 pounds of mosquitofish into these sources. The majority of these fall sources stocked were located in the Cosumnes River Preserve, Yolo Bypass Wildlife Area and the Roosevelt Ranch Duck Club.

All four scheduled ponds to be rehabbed this year were completed and refilled. With the lack of rain we have had to continue to run our deep well system and water pumps to keep water levels up to the desired heights.

The Fisheries department also continued to gather weekly data for all of our ongoing projects including traditional fertilization techniques, crayfish control and the use of solar aerators to maintain dissolved oxygen levels. Daily activities such as medical treatments and tank cleaning were also performed to maintain the high quality of our fish population.

#### Log of Treatment Applied

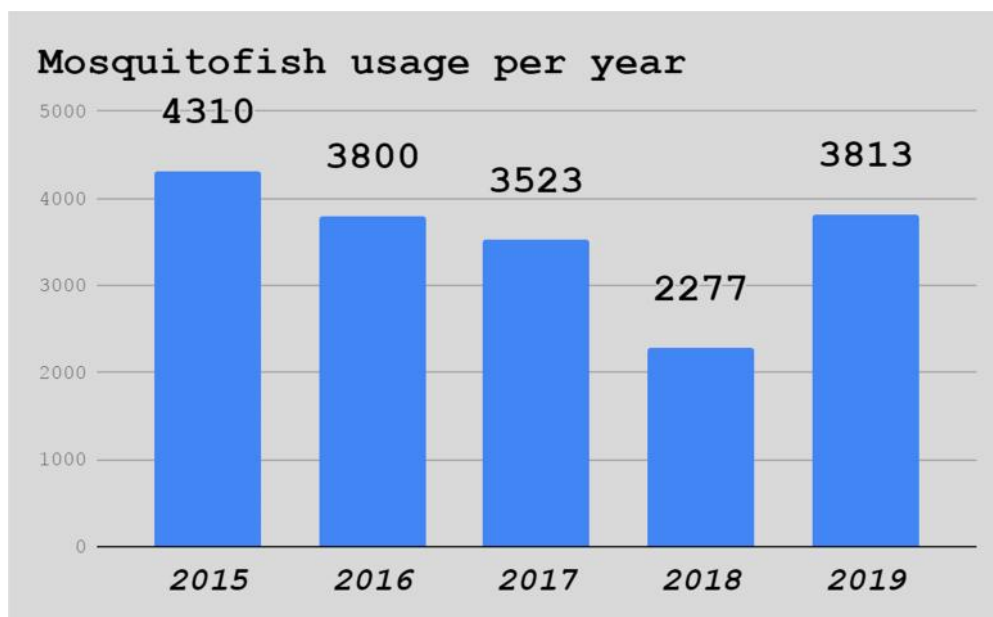
<u>Material</u>	<u>AMT</u>	<u>Area Treated</u>	<u>Rate</u>	<u>Treatments</u>
Mosquitofish	738.35 lbs.	3,319.40 Acres	.22lb/acre	107

#### Fish Plants by Crew

Fisheries-713 lbs., North Sac-4.85 lbs., South Sac-1.35lbs, Yolo-19.15 lbs.

#### Fisheries Budget

<u>Total</u>	<u>Spent</u>	<u>Remaining</u>	<u>% Spent</u>
27,000.00	5,674.31	21,325.69	21%

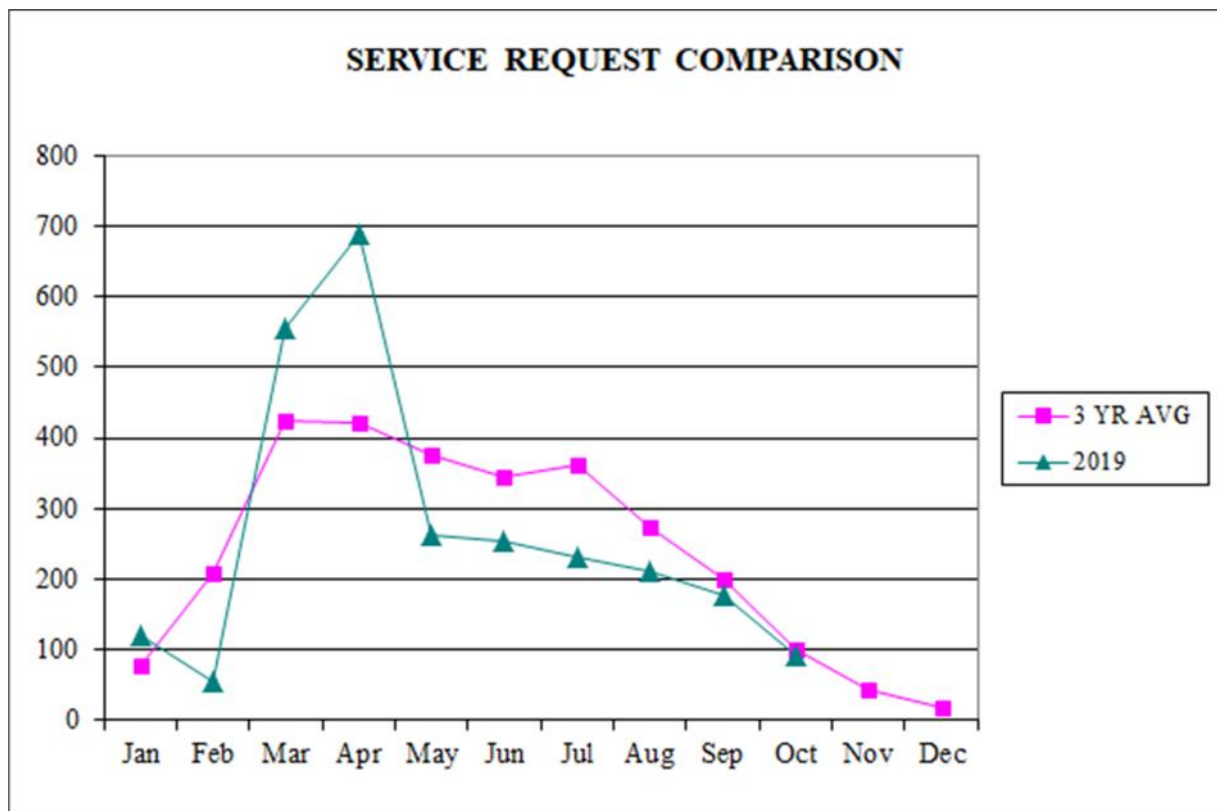


5 year running total of mosquitofish used by District staff.

## CONTROL OPERATIONS

### Monthly Report for November 2019 Board Meeting

October produced no West Nile virus positive mosquito pools or birds and mosquito abundance was low due to the cooler weather our region experienced. Crews are still responding to service requests for mosquitoes and yellow jackets as we receive them. Preparations for onsite and offsite projects are being made while brush cutting projects are being laid out in conjunction with the Ecological Management department. Winterizing and annual maintenance of the ULV fleet has begun. On the invasive front, staff is still responding to positive trap results for *Aedes aegypti* as the lab continues to trap in the areas of concern.



\* based on MapVision and Tableau data



<b>Larvicide Applications thru October 31<sup>st</sup></b>				
	<u>2019</u>		<u>2018</u>	
<u>Locations/Roles</u>	<u>Treatments</u>	<u>Acres</u>	<u>Treatments</u>	<u>Acres</u>
Sacramento County	6,306	15,738	7,357	7,674
Sac County Aerial	24 Orders, 487 Sources-	21,533	24 orders, 366sources	25,510
Yolo County	2,399	9,644	2,438	15,127
Yolo County Aerial	64 Orders, 936 Sources	92,819	90 orders, 1217sources	146,502
CB Treated	185,002	--	180,822	--
CB Inspected -not treated	166,417	--	178,678	--

<b>Aerial Adulticide Summary thru October 31<sup>st</sup></b>				
	<u>2019</u>		<u>2018</u>	
<u>County</u>	<u># Applications</u>	<u>Acres</u>	<u># Applications</u>	<u>Acres</u>
Sacramento Ag	14	94,941	20	88,917
Sacramento Urban	0	0	6	83,286
Yolo Ag	69	470,826	73	459,636
Yolo Urban	0	0	0	0
Totals		565,767		631,839

**VDCI Summary through October 31<sup>st</sup>, 2019****compared to: 2018**

Contract Acres (our portion) =	530,000	530,000
Acres used =	565,767	631,839
Acres remaining =	0	(101,839)
% Acres used =	107%	119.2%
% Acres remaining =	0%	0%

San Joaquin MVCD has used 188,860 acres of their 190,000 acre commitment.

Placer MVCD has used 63,102 acres of their 100,000 acre commitment.

Turlock MAD has used 149,026 acres of their 180,000 acre commitment.

**PUBLIC INFORMATION AND EDUCATION**  
**Monthly Report for November 2019 Board Meeting**

**Invasive Mosquitoes Public Outreach**

Since the recent detection of invasive Aedes mosquitoes, we have increased our outreach to Citrus Heights residents to ensure they are receiving information about these mosquitoes and what they need to do. At the end of October we attended the Citrus Heights Howl' O Ween Fall Festival. This was a great community event that allowed us to engage with residents directly. Many of the residents we talked to had already heard about the invasive species being detected in their area and indicated having interacted with our staff. In addition, we also gave a presentation to the Kiwanis Club of Citrus Heights. This group was very interested in invasive mosquitoes; they had many questions and were interested in disseminating information to other community groups and organizations they work closely with.

**School Program:**

In an effort to grow our school program, we are working with Red Shoe Productions on developing Fight the Bite Bug Buster assemblies that will serve to educate and inform school aged children in our service area. Assemblies are scheduled to begin in January and we are currently working on finalizing the script, working on a timeline, developing a videotaping schedule and artwork that will be necessary to roll out this new program. The goal is to have 2 assemblies per month from January through March and a final assembly during Mosquito Awareness Week in April.

**Advertising**

While it is still very early in the planning stages for the 2020 advertising season, I am currently meeting with account executives and media representatives to begin looking at various options for the advertising campaign next year.

**Events:**

We have started getting information for upcoming community events in 2020. We are starting to review these as well as put together a list of tentative events we will attend. The first 2020 event is the Galt Bird Festival scheduled for January.

**Presentations:**

School presentations and tours are currently being scheduled for upcoming months to promote the 2020 Fight the Bite contest.



# **Sacramento-Yolo Mosquito and Vector Control District**

## **November 19, 2019 Board Meeting**

### **5. Board Review and Consideration of Roofing Contractors to Repair Buildings in Elk Grove and Woodland**

#### **Staff Report:**

The District is looking to make repairs to two buildings at each of the Elk Grove and Woodland facilities with metal roofs. These metal roofs require a special coating that is applied and they need to be repaired about every 12-20 years as the seals around the skylights tend to degrade in the elements and leaks occur. Finding contractors that specialize in this roof type are hard to come by. Staff has been able to acquire two quotes for this project, which are attached and summarized below.

	Top Rank	Gudgel Yancy
Elk Grove	\$22,918	\$36,140
Woodland	\$18,227	\$38,160
<b>Total</b>	<b>\$41,145</b>	<b>\$74,300</b>

The District has worked with both of these vendors in the past and we have a good relationship with each as they consistently complete their work on time and to specification. Due to the price difference staff would like to contract with Top Rank to complete this project.

#### **Recommendation:**

**Authorize staff to contract with Top Rank Heating and Air Conditioning to repair the roofs not to exceed \$50,000.**





5321 84th Street-Sacramento, CA 95826-(916) 387-6900-Fax (916)-387-6904 State Cont. Lic. #589559

Date: Wednesday, April 24, 2019

**Project:** Sacramento-Yolo Mosquito & Vector Control District - Elk Grove  
8631 Bond Road  
**Owner:** Sacramento-Yolo Mosquito & Vector Control District  
**Attention:** Samer Elkashef

Plans Dated	Spec Section	Prevailing Wage	Addendum	Tax Incl.	Installed	F.O.B
N/A	Division 7	State	0	YES	YES	YES

**Scope One - TPO Overlay**

- 1 Prepare existing roofing system for TPO overlay
- 2 Loose lay EPS Flute Filler in the channels of the existing Standing Seam Metal Roof system
- 3 Mechanically attach 1/4" Securock over Flute Filler
- 4 Mechanically attach 60 mil TPO
- 5 Roof in Curbs and Penetrations per manufacturers specifications
- 6 Provide and install TPO Clad Edge Metal at perimeter of roof
- 7 Provide manufacturers 20 year Materials Only warranty
- 8 Provide Contractor's 5 year Installers Warranty
- 9 Gudgel Yancey Roofing, Inc to provide Re-Roof Permit

**Proposed Costs** **\$36,140.00**

**EXCLUSIONS**

- 1 Lead and architectural metal
- 2 Wood and Carpentry
- 3 Protection of completed roofing from sub-trade damage
- 4 Mold
- 5 Sheet Metal Components not listed above
- 6 Equipment removal
- 7 Disconnecting any electrical
- 8 Gutters @ downspouts
- 9 Weekends / Overtime
- 10 Tear-Off/Demo

**Note:** This proposal may be withdrawn by us if not accepted within -30- days  
Quote is based on Architectural Drawings any deviations between structural, architectural, and mechanical will be added as a change order. Due to volatility of material pricing any delays to the project schedule materials increases will be added to the contract.

Should our bid be more than 20% lower than the next lowest bid, our bid must be considered withdrawn unless we have been notified and you have received an affirmative response.

Signed

Shawn Kent

Shawn Kent

Estimator

shawn@yanceyroofing.com

Date

Wednesday, April 24, 2019

ph: (916) 387-6900

fx: (916) 387-6904



5321 84th Street-Sacramento, CA 95826-(916) 387-6900-Fax (916)-387-6904 State Cont. Lic. #589559

Date: Tuesday, May 14, 2019

**Project:** Sacramento/Yolo Mosquito Vector Control District  
1234 Fortna Avenue, Woodland, CA 95776  
**Owner:** Sacramento/Yolo Mosquito Vector Control District  
**Attention:** Samer Elkashef

Plans Dated	Spec Section	Prevailing Wage	Addendum	Tax Incl.	Installed	F.O.B
N/A	Division 7	State Wage	0	YES	YES	YES

**Scope One - Roof Coating**

- 1 Pressure wash and prep existing roofing system for coating
- 2 Prime existing roofing system
- 3 3-Course all seams of the existing metal panels with mastic and polyester mesh
- 4 Apply Base Coat at 1-1/2 gallons of coating per square
- 5 Apply Top Coat of coating at 1-1/2 gallons of coating per square
- 6 Provide city of Woodland Re-Roof Permit
- 7 Provide 2 year workmanship warranty

**Proposed Costs** **\$38,160.00**

**EXCLUSIONS**

- 1 Lead and architectural metal
- 2 Wood and Carpentry
- 3 Protection of completed roofing from sub-trade damage
- 4 Mold
- 5 Sheet Metal Components not listed above
- 6 Equipment removal
- 7 Gutters @ downspouts
- 8 Weekends / Overtime
- 9 Tear-Off/Demo

**Note:** This proposal may be withdrawn by us if not accepted within -30- days  
Quote is based on Architectural Drawings any deviations between structural, architectural, and mechanical will be added as a change order. Due to volatility of material pricing any delays to the project schedule materials increases will be added to the contract.

Should our bid be more than 20% lower than the next lowest bid, our bid must be considered

withdrawn unless we have been notified and you have received an affirmative response.

Signed

*Shawn Kent*

Shawn Kent

Estimator

shawn@yanceyroofing.com

Date

Tuesday, May 14, 2019

ph: (916) 387-6900

fx: (916) 387-6904

cell: (916) 717-0979



**ATTN: Mosquito Vector roofing proposal**  
**ADDRESS: 8631 Bond Road**  
**CITY,STATE,ZIP: Elk Grove, Ca 95624**

**Project Information-**

Top Rank is proposing repairs to the roofing for the warehouse location at the above address. Please note all includes and excludes listed below:

**Includes:**

Labor  
 Cleaning of roof and pressure washing as needed  
 Seal coat existing roof system in all damaged areas with appropriate materials  
 Repair and clean skylight for water penetration  
 Seal coat existing roof system with appropriate materials  
 White acrylic roof coating at 2 gallons per 100 sq feet  
 Seal roof penetrations w/ appropriate materials  
 Insulate metal walls  
 Removal and disposal of all garbage and debris  
 5 year Labor Warranty for all Installation by Top Rank HVAC  
 Manufacturer warranty for all Equipment

**Excludes:**

Any further roofing repairs would require a change order

Top Rank proposes to furnish and install all materials and labor to complete the above indicated installation per plans and specifications or per the stated proposal. All materials used on this project will conform to all local state, and national codes.

	<b>Cleaning, sealing and repairing roofing for warehouse building</b>	<b>\$17,993</b>	x
	<b>Insulate metal walls</b>	<b>\$4,925</b>	x
	<b>Grand Total</b>	<b>\$22,918</b>	x

Top Rank thanks you for the opportunity to bid this project. Please call us with any questions or concerns you might have.

Sincerely,

Jeremy Goff  
 Owner/ Comfort Advisor

To make this contract legal & binding to above disclosed items please sign below.

Customer: \_\_\_\_\_ Date: \_\_\_\_\_

Top Rank Rep: \_\_\_\_\_ Sacramento 916-607-3399  
 Central Valley 209-251-7474  
 9100 Elkmont Way  
 Elk Grove, CA 95624





**ATTN: Mosquito Vector-Woodland**  
**ADDRESS: 1234 Fortna Ave**  
**CITY,STATE,ZIP: Woodland, Ca 95776**

**Project Information-**

Top Rank is proposing roofing repairs for the above address at the shop area. Please note all includes and excludes listed below:

**Includes:**

Labor  
 Pressure wash existing roof area  
 Remove moss and debris from trees above roof  
 Washered screws to be tightened to deck  
 Replace damaged or missing washers  
 Seal washers as needed  
 Replace damaged cementitious corrugated roof with similar materials to match profile  
 Seal roof penetrations with appropriate materials  
 Seal areas with caulk or silicone sealant  
 All materials for repair included  
 5 year Labor Warranty for all areas repaired

**Excludes:**

Any additional roof repairs not listed would require a change order  
 Any additional painting or patching

Top Rank proposes to furnish and install all materials and labor to complete the above indicated installation per plans and specifications or per the stated proposal. All materials used on this project will conform to all local state, and national codes.

	<b>Roofing repairs for shop area</b>	<b>\$18,227</b>	x _____
--	--------------------------------------	-----------------	---------

Top Rank thanks you for the opportunity to bid this project. This proposal is good for 90 days from receipt of this contract. Please call us with any questions or concerns you might have.

Sincerely,

Jeremy Goff  
 Owner/ Comfort Advisor

To make this contract legal & binding to above disclosed items please sign below.

Customer: \_\_\_\_\_ Date: \_\_\_\_\_

Top Rank Rep: \_\_\_\_\_ Date: \_\_\_\_\_

Sacramento 916-667-3399  
 Central Valley 209-251-7474  
 9100 Elkmont Way  
 Elk Grove, CA 95624



# **Sacramento-Yolo Mosquito and Vector Control District**

## **November 19, 2019 Board Meeting**

### **6. Board Review and Consideration of Trailer Purchase to House District's Library**

#### **Staff Report:**

Currently, PCR testing is performed at the Sacramento County Public Health Laboratory thru a cooperative agreement with Sacramento County. As mentioned during the October 2019 Board Meeting, the District is working on finding space onsite to house a microbiology lab. Having the lab here at the facility will allow us to streamline the process and increase response and reporting times for the detection of positive virus in our area. The District has identified the current library as the best space available to convert to a new lab space.

Staff is looking to buy a trailer to house and maintain the current comprehensive library that the District has cultivated over the years. The trailer itself will also include a work space that will be climate controlled to protect the collection from environmental conditions. The Elk Grove facility has ample space to install a trailer to be the new home of the District's library.

Staff has been looking at several vendors that serve Northern California and discovered that pricing for a used 40 x 12 foot trailer runs approximately \$27,000 (see attached quotes) with prices increasing depending on size. We anticipate that a 45 x 12 trailer will be an ideal size for the library. The inventory of these trailers cycle very quickly and we will need to be ready when a suitable one becomes available. The cost being quoted includes permit fees, delivery, setup and taxes for the trailer purchased.

#### **Recommendation:**

**Authorize staff to purchase a trailer not to exceed \$40,000.**



Mobile Modular Management Corporation  
5700 Las Positas Road  
Livermore, CA 94551  
Phone: (925) 606-9000  
Fax: (925) 453-3201  
www.mobilemodular.com

## Sale Quotation and Agreement

Quotation Number: 279559  
Customer PO/Ref:  
Date of Quote: 10/22/2019

### Sign up for the Easy Sale Option (see end of document for details)

Customer Information	Site Information	Mobile Modular Contact
Sacramento Yolo Mosquito and Vector Cont Sacramento, CA 95814  Kevin Combo kcombo@fightthebite.net Phone: (916) 405-2055	Sacramento Yolo Mosquito and Vector Cont Elk Grove, CA 95758  Kevin Combo kcombo@fightthebite.net Phone: (916) 405-2055	<b>Questions?</b> Contact: Merici Trujillo merici.trujillo@mobilemodular.com Direct Phone: (925) 453-3125 Fax:

Product Information	Qty	Purchase Price	Extended Purchase Price	Taxable
Web Sale 12x45 / Bldg. 90090 <i>Prepayment Required for Delivery</i>	1	\$22,631.00	\$22,631.00	Y
Charges Upon Delivery	Qty	Charge Each	Total One Time	Taxable
<b>Web Sale 12x45 / Bldg. 90090</b>				
1 Used Standard Step	1	\$750.00	\$750.00	Y
Block and Level Building (A3)	1	\$180.00	\$180.00	N
Delivery Haulage General	1	\$604.00	\$604.00	N
Delivery Haulage Permit General	1	\$110.00	\$110.00	N
Delivery Haulage Pilot General	1	\$230.00	\$230.00	N
Fee, License or Registration for Sale	1	\$566.00	\$566.00	N
Pads and Piers	20	\$21.00	\$420.00	Y
			<u>\$2,860.00</u>	
<b>Total Estimated Charges</b>				
	Subtotal		\$25,491.00	
	Taxes		\$1,844.58	
	<b>Total Charges (including tax)</b>		<b>\$27,335.58</b>	

Special Notes
<p><b>Additional Note:</b>  <b>Quoted for Used 12x45 Mobile Modular Building I.D#90090. Down Payment Requirements:</b> 25% of the total charges including tax to Prep Building, 65% due prior to delivery and the remaining 10% due after completion of installation of building.  <b>Block/Level:</b> Price assumes building is installed on a MMC standard foundation. MMC assumes installation on the minimum foundation design criteria/tolerances. Additional material and labor charges apply for installing buildings above minimum foundation design criteria, raising buildings to meet specific finish floor elevations, raising building level to adjacent buildings, landings, walkways, transitions, etc.  <b>Delivery Date:</b> Delivery date will not be confirmed until MMC receives the signed lease agreement (or an acceptable equivalent) and all credit conditions have been met.  <b>Delivery of Equipment:</b> Lessee shall select a suitable site and physically mark on the site/pad the corner locations for the Equipment and direct Lessor on exact placement/orientation of the Equipment.  <b>Fire Related Items:</b> Unless noted, fire related items (alarms, sprinklers, smoke &amp; heat detectors, and fire-rated walls, etc.) are not included.  <b>General:</b> Customer's site must be dry, compacted, level and accessible by normal truck delivery. Pricing does not include any clearing or grading of sites, obstruction removal, site or final building clean up, any asphalt transitions, dolly, crane, forklift, electrical or plumbing connections, window coverings, furniture, casework, appliances, doorstops, phone or data lines, gutters, downspouts or tie-in, temporary power, temporary fencing, traffic control, flagmen, soil and/or pull test, custom engineering, fees associated with inspections, city or county submittals and/or use permits, security screens, door bars and any item not specifically listed as being included.  <b>Pilot Cars &amp; Haul Permits:</b> Pricing does not include transportation pilot cars &amp; haul permits. Occasionally additional charges occur due to city re-routing or city/county requirements. You will be advised if these conditions exist prior to hauling.  <b>Site Installation Requirements:</b> Prior to delivery, the Lessee shall mark the four corners of the building on the site/pad location itself,</p>

Thank you for contacting Mobile Modular.

Mobile Modular is a division of McGrath RentCorp.  
279559, 10-22-2019 08:56 AM prod

www.mobilemodular.com  
Page 1 of 3

# Sale Quotation and Agreement

Quotation Number: 279559  
Customer PO/Ref:  
Date of Quote: 10/22/2019

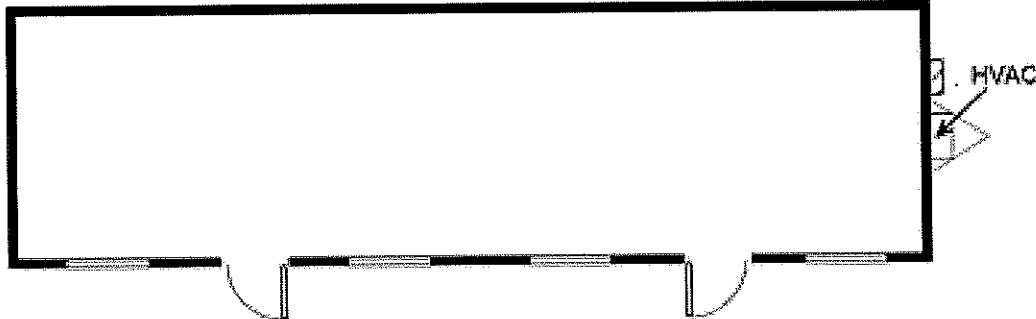


including door/ramp location. Should special handling be required to position, install, or remove the classroom on the Lessee's site due to site conditions/constraints and/or obstructions, additional costs will be charged to Lessee. Additional rolling charges may be applicable as site conditions necessitate.

**Used building sale:** Quotation is for a used modular building sold in "as is" condition. Unless stated otherwise, MMMC will only perform a general cleaning & repair, reseal the roof, doors & windows, and test the electrical, mechanical & plumbing systems to ensure working condition at the time of delivery.

## Floor Plans

Web Sale 12x45 / Bldg. 90090



All drawings and specifications are nominal.

## Additional Information

- Quote is valid for 30 days.
- Customer's site must be dry, compacted, level and accessible by normal truck delivery. Costs to dolly, crane, forklift, etc. will be paid by customer. Unless noted, prices do not include permits, stairs, foundation systems, temporary power, skirting, engineering, taxes or utility hookups.
- Subject to equipment availability. Unless noted, equipment and related furnishings, finishes, accessories and appliances provided are previously leased and materials, dimensions, and specifications vary. Detailed specifications may be available upon request.
- This transaction is subject to prior credit approval and all terms, conditions, and attachments of MMMC's standard contract.
- Down Payment required on execution.
- **Sales Tax will be calculated based on the tax rate at the time of invoicing.**
- **Unless otherwise noted, prices do not include prevailing wages, Davis-Bacon wages, or other special or certified wages.**



# Sale Quotation and Agreement

Quotation Number: 279559

Customer PO/Ref:

Date of Quote: 10/22/2019



## Mobile Modular Easy Sale. Sign Me Up!

**Getting your modular building on its way has never been easier... and faster.** With Mobile Modular Easy Sale you can convert your Sale Quotation directly into a Sale Agreement by signing below. Once we receive your signed Easy Sale option, we'll finalize your building details and get your project on its way.

### Review and acknowledge agreement.

This Quotation is subject to Mobile Modular Management Corporation, a California corporation, herein known as seller (the "Seller"), credit approval of Customer, herein known as buyer (the "Buyer"). Seller does not warrant that the equipment meets any local or state code not specifically listed herein. Equipment is subject to availability. By signing below, customer accepts the terms of this quotation including prices and specifications, and instructs Seller to make appropriate arrangements for the preparation and delivery of the Equipment identified herein, and agrees that such signature constitutes customer's acceptance of and agreement to the Seller's Sale Agreement. Such sale, and customer's agreement thereto, is subject to Seller's standard terms and conditions located on the Seller's web site at ([www.mobilemodular.com/contractterms](http://www.mobilemodular.com/contractterms)) which are incorporated by reference herein. Customer may request a copy of the terms and conditions from Seller. No alterations, additions, exceptions, or changes to any Quotation or Agreement made by Buyer shall be effective against Seller, whether made hereon, contained in any printed form of Sale or elsewhere, unless accepted in writing by Seller. Any customer purchase order or other customer-provided document purporting to replace, supersede or supplement the terms and conditions of the Seller's Sale Agreement shall carry no force or effect except as an instrument of billing.

**Seller:**

Mobile Modular Management Corporation

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Buyer:**

Sacramento Yolo Mosquito and Vector Cont

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

*Thank you for contacting Mobile Modular.*

Mobile Modular is a division of McGrath RentCorp.  
279559, 10-22-2019 08:56 AM prod

### Quotation

<b>Customer:</b>	Sac Yolo Mosquito Control	<b>Ship To:</b>	Elk Grove
<b>Attention:</b>	Kevin Combo		
<b>Email:</b>	kcombo@fightthebite.net		
<b>Phone #:</b>	916-405-2055		

<b>Date:</b>	10/22/2019	<b>Terms:</b>	Upon Invoice	<b>Ship Via:</b>	Common Carrier
<b>Salesperson:</b>	Brent Hoffman	Quotation good for 30 days, subject to availability			

Qty.	Description
1	8x40 Ground Level Office Combo Unit, 16' office, 23' storage
Pricing	
Building Charges	
Lease Rate:	Based upon 0 Mo. Lease Term
	Monthly
Purchase Price (Building Only):	26,625.00
Steps:	Each
DOH Fees: (if applicable)	232.10
	Total (excluding Sales Tax)
	26,857.10
One Time Charges - Non Taxable	
Delivery:	650.00
Installation:	N/A
	Sub-Total
	650.00
Options (Taxable):	
Window and Door Bars:	1,000.00
Anchors:	1,800.00
Skirting:	2,500.00

- Sales Tax is not included in your quote above. Sales Tax is charged on all the materials and the monthly pricing including DOH fee's.
- DOH fees and Sales Tax will be included on all invoices
- Transition from end of ramp/stairs to grade is by others.
- If buildings need to be rolled or nosed into place there will be additional costs.
- Please add \$100 for each additional tiedown; if required. If site is un-level or tires, axels & hitches need to be removed additional costs will apply.
- Set-up cost based on 1,500 p.s.f. soil bearing capacity.
- Pricing is based upon others providing all permits, fees, taxes, licenses, utility connections and preparation of a level, compact and accessible site. Pricing based upon non-prevailing wage.

